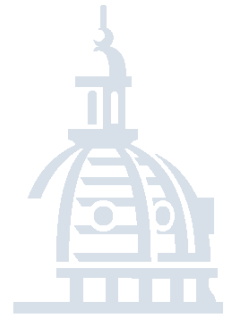


# FISCAL UPDATE

## Fiscal Services Division

June 19, 2015



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### STATUS OF APPROPRIATION BILLS

<a href="#">Administration and Regulation</a>	<a href="#">HF 659</a>	Enrolled
<a href="#">Agriculture and Natural Resources</a>	<a href="#">SF 494</a>	Signed by Governor – June 18, 2015
<a href="#">Economic Development</a>	<a href="#">SF 499</a>	Enrolled
<a href="#">Education</a>	<a href="#">HF 658</a>	Enrolled
Health and Human Services	<a href="#">SF 505</a>	Enrolled
<a href="#">Justice System</a>	<a href="#">SF 497</a>	Enrolled
<a href="#">Judicial Branch</a>	<a href="#">SF 496</a>	Enrolled
<a href="#">Infrastructure</a>	<a href="#">HF 650</a>	Enrolled
<a href="#">Transportation</a>	<a href="#">HF 637</a>	Enrolled
<b>Other Bills</b>		
<a href="#">Federal Block Grant</a>	<a href="#">HF 630</a>	Enrolled
<a href="#">FY 2015 Supplemental Appropriations</a>	<a href="#">HF 666</a>	Enrolled
Standings	<a href="#">SF 510</a>	Enrolled

**Final Action NOBAs.** The Fiscal Services Division of the Legislative Services Agency (LSA) is in the process of completing final action NOBAs (Notes on Bills and Amendments) for the enrolled version of each of the appropriation bills. These NOBAs reflect final legislative action. Those that have been published are linked to the bill title in the chart above. The final action NOBAs for those bills that have not yet been published will be available at the following link when complete:  
<https://www.legis.iowa.gov/publications/information/appropriationBillAnalysis>

**Final Action General Fund Appropriations.** The following table provides a summary of General Fund appropriations by Subcommittee area.

	Actual FY 2014	Estimated FY 2015	Supp-Final Act. FY 2015	Est Net FY 2015	Gov Rec FY 2016	Final Action FY 2016	Final Act Yr2 FY 2017
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Administration and Regulation	\$ 52,788,682	\$ 51,795,769	\$ 0	\$ 51,795,769	\$ 53,176,922	\$ 51,795,769	\$ 25,897,891
Agriculture and Natural Resources	40,824,631	43,111,995	0	43,111,995	44,611,995	43,111,995	21,555,998
Economic Development	41,381,886	42,581,886	0	42,581,886	44,500,763	42,250,763	21,625,384
Education	898,985,388	986,136,365	8,771,259	994,907,624	1,022,443,864	992,236,365	505,368,196
Health and Human Services	1,750,974,923	1,858,603,019	47,110,000	1,905,713,019	1,930,649,292	1,839,390,492	919,695,241
Justice System	716,422,034	731,462,920	0	731,462,920	744,346,090	742,991,531	367,895,766
Transportation, Infrastructure, and Capitals	135,000	0	2,810,000	2,810,000	0	0	0
Unassigned Standings	2,981,055,260	3,280,635,350	76,240,000	3,356,875,350	3,501,290,912	3,463,467,460	561,473,612
<b>Grand Total</b>	<b>\$6,482,567,804</b>	<b>\$6,994,327,304</b>	<b>\$ 134,931,259</b>	<b>\$7,129,258,563</b>	<b>\$7,341,019,838</b>	<b>\$7,175,244,375</b>	<b>\$2,423,512,088</b>

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## END OF SESSION FINANCIAL INFORMATION

**Online Publication.** The Fiscal Services Division published End of Session financial information at the close of the 2015 Legislative Session. This information is attached at the end of this document and can also be accessed online as follows:

[General Fund Balance Sheet and Support Documents](#)

[General Fund Tracking](#)

[Other Funds Tracking](#)

[Rebuild Iowa Infrastructure Fund](#)

[Technology Reinvestment Fund](#)

[Environment First Fund](#)

[Iowa Skilled Worker and Job Creation Fund](#)

[State Bond Repayment Fund](#)

**Balance Sheet.** The General Fund Balance Sheet below reflects the condition of the General Fund budget following the completion of legislative action during the 2015 Legislative Session, but prior to item vetoes by the Governor. The General Assembly appropriated a total of \$7.175 billion from the General Fund and increased revenues by an estimated \$9.2 million for FY 2016. This results in an estimated General Fund surplus of \$262.8 million for FY 2016. The State's reserve funds are estimated to have a combined balance totaling \$718.5 million.

State of Iowa							
Projected Condition of the General Fund Budget							
Preliminary Report							
(Dollars in Millions)							
	Actual FY 2014	FY 2015		FY 2016		FY 2017	
		Gov Rec	Leg. Action	Gov Rec	Leg. Action	Gov Rec	Leg. Action
<b>Funds Available:</b>							
Receipts	\$ 7,712.0	\$ 8,003.8	\$ 8,003.8	\$ 8,482.0	\$ 8,482.0		
Refund (Accrual Basis)	- 955.3	- 937.0	- 937.0	- 953.0	- 953.0		
School Infrs. Refunds (Accrual)	- 440.4	- 450.7	- 450.7	- 473.7	- 473.7		
Accruals (Net)	- 16.2	27.4	27.4	20.0	20.0		
Transfers	189.0	123.9	123.9	100.2	100.2		
Net Receipts	6,489.1	6,767.4	6,767.4	7,175.5	7,175.5	7,462.5	7,462.5
Legislative Revenue Adjustments	0.0	0.0	0.0	- 0.8	9.2	- 1.7	4.0
Subtotal Receipts	6,489.1	6,767.4	6,767.4	7,174.7	7,184.7	7,460.8	7,466.5
Surplus Carryforward (EEF Excess)	679.3	642.2	642.2	387.2	248.3	188.9	223.2
<b>Total Funds Available</b>	<b>\$ 7,168.4</b>	<b>\$ 7,409.6</b>	<b>\$ 7,409.6</b>	<b>\$ 7,561.9</b>	<b>\$ 7,433.0</b>	<b>\$ 7,649.7</b>	<b>\$ 7,689.7</b>
<b>Expenditure Limitation</b>				<b>\$ 7,490.1</b>	<b>\$ 7,360.6</b>	<b>\$ 7,575.1</b>	<b>\$ 7,614.5</b>
<b>Estimated Appropriations and Expenditures:</b>							
Appropriations	\$ 6,482.6	\$ 6,994.3	\$ 6,994.3	\$ 7,341.0	\$ 7,175.2	\$ 7,525.2	\$ 2,423.5
Supplemental/Deappropriations			134.9				
<b>Total Appropriations</b>	<b>\$ 6,482.6</b>	<b>\$ 6,994.3</b>	<b>\$ 7,129.2</b>	<b>\$ 7,341.0</b>	<b>\$ 7,175.2</b>	<b>\$ 7,525.2</b>	<b>\$ 2,423.5</b>
Reversions	- 21.0	- 5.0	- 5.0	- 5.0	- 5.0	- 5.0	- 5.0
<b>Net Appropriations</b>	<b>\$ 6,461.6</b>	<b>\$ 6,989.3</b>	<b>\$ 7,124.2</b>	<b>\$ 7,336.0</b>	<b>\$ 7,170.2</b>	<b>\$ 7,520.2</b>	<b>\$ 2,418.5</b>
<b>Ending Balance - Surplus</b>	<b>\$ 706.8</b>	<b>\$ 420.3</b>	<b>\$ 285.4</b>	<b>\$ 225.9</b>	<b>\$ 262.8</b>	<b>\$ 129.5</b>	<b>\$ 5,271.2</b>
<b>Under (Over) Expenditure Limitation</b>				<b>\$ 149.1</b>	<b>\$ 185.4</b>	<b>\$ 49.9</b>	<b>\$ 5,191.0</b>

NOTE: The numbers in this report are subject to change. The Legislative Services Agency is continuing to evaluate the fiscal impact of legislation passed by the 2015 General Assembly.

**SENATE FILE 510 – STANDING APPROPRIATIONS BILL**

**Funding Summary:** [Senate File 510](#) makes adjustments to various General Fund standing appropriations and results in a net decrease in appropriations of \$31.3 million for FY 2016 and \$19.5 million for FY 2017. The Bill also includes multiple provisions that result in an estimated net increase in General Fund revenues of \$11.4 million for FY 2016 and \$12.8 million for FY 2017.

**Other Provisions.** The Bill also makes numerous provisions that are summarized below.

- **Executive Branch Budgets:** Requires State agencies to submit FY 2017 and FY 2018 budget information to the Department of Management (DOM) and include all proposed expenditures, supporting data, and explanations. Requires the Director of the DOM to consult with the Legislative Services Agency (LSA) concerning the provision of support data. Requires budgeted expenditures to be prioritized by program or by expected results, and requires performance measures to be included with the budget information.
- **Anatomical Gift Public Awareness Fund:** Permits any unobligated funds in the Anatomical Gift Public Awareness Fund to be used for grants to recipients of organ transplants.
- **New Jobs Training Agreement:** Permits a community college to enter into a new jobs training agreement with an employer that had an agreement in effect in April 2012 with a base of 2,125 employees. **FISCAL IMPACT:** This is estimated to reduce General Fund revenue by \$488,000 in FY 2016 and \$112,000 in FY 2017.
- **Nonreversion of Online Learning Appropriations:** Permits nonreversion of the FY 2015 and FY 2016 General Fund appropriations for the Iowa Online Learning Initiative (\$1.5 million per year).
- **Revenue Estimating Conference:** Requires the Revenue Estimating Conference (REC) to hold one of its three meetings in March of each year and to provide a revenue estimate for two years beyond the current fiscal year in progress at the March meeting.
- **Digital Images of Write-in Reports:** Permits the county commissioner of elections to require precinct election officials to utilize digital images to compile write-in reports for delivery to the county's special precinct board for tallying rather than requiring delivery of the physical ballots.
- **Beer Container Provision:** Provides that a sealed container of beer is not considered an open container if it remains unopened, the seal has not been tampered with, and the contents of the container have not been partially removed.
- **Flood Mitigation Program Sales Tax:** Specifies that the amount of sales tax collected for flood mitigation projects in Dubuque County will not be reduced if the additional federal financial assistance does not reduce the need for sales tax revenue due to an increase in project costs that were incurred after the project was approved. Specifies that remittances of sales tax revenue to a governmental entity as part of the Flood Mitigation Program are permissible after the expiration of the entity's 20-year project approval if the remittances are based on sales that occurred prior to the expiration.
- **Property Assessment Appeal Board:** Extends the sunset provision of the Property Assessment Appeal Board (PAAB) from January 1, 2018, to January 1, 2021. Also permits a property owner to bypass the PAAB and appeal an assessment completed by the local board of review directly to district court.
- **Identity Theft:** Expands the definition of "victim" for the purpose of qualifying for an identity theft passport that may be issued by the Crime Victim Assistance Division (CVAD) of the Office of the Attorney General.
- **Medicaid Payment Methodologies:** Amends language in [SF 505](#) (Health and Human Services Appropriations Bill) relating to Medicaid payment methodologies for disproportionate share hospitals and graduate medical education.
- **Special Funds Salary Adjustment:** Permits salary adjustment to be funded from revolving, trust, or special funds for FY 2016 and FY 2017, as long as the funding does not exceed the operating budgets established by the General Assembly.
- **Elimination of DOM Requirement:** Eliminates the requirements that the DOM assist the Director of the Iowa Economic Development Authority (IEDA) with the Iowa Targeted Small Business Procurement Act and that the DOM perform oversight and impose sanctions in connection with State programs emphasizing equal opportunity through affirmative action, contract compliance policies, and procurement set-aside requirements.
- **Animal Truck Wash Facilities:** Establishes rules adopted by the Environmental Protection Commission regarding small animal truck wash facilities.
- **Avoca Court:** Removes the requirement that court be held in Avoca in Pottawattamie County.

- **Iowa Educational Savings Plan Trust:** Extends the contribution deadline of the Iowa Educational Savings Plan Trust (College Savings Iowa) from December 31 to April 30 of the respective tax year. **FISCAL IMPACT:** This is estimated to reduce General Fund revenue by \$488,000 in FY 2016 and \$112,000 in FY 2017.
- **Renewable Fuel Infrastructure Program:** Specifies that the Renewable Fuel Infrastructure Program can be used for projects that store and dispense E-15 blended gasoline for at least the time period of September 16 to May 31 of each year.
- **Appeal Board Claims:** Permits State Appeal Board claims to be paid from the Economic Emergency Fund beginning in FY 2016. Under current law, State Appeal Board claims are paid from the General Fund. This change will shift an estimated \$3.0 million currently budgeted in the General Fund to the Economic Emergency Fund for FY 2016 and FY 2017.
- **STEM Internships:** Requires the Iowa Economic Development Authority to administer internships related to small and medium-sized firms and students studying in the field of Science, Technology, Engineering, and Mathematics (STEM) in a similar manner. The matching portion of the Internship Program is provided on a reimbursement basis and the match is 50.0% of the intern's wage.
- **Interstate Medical Licensure Compact:** Provides for the enactment of the Interstate Medical Licensure Compact to create an expedited licensing reciprocity procedure for physicians licensed in member states. The Compact will become effective and binding when enacted by at least seven states.
- **Entrepreneur Investment Awards Program:** Makes various changes to the Entrepreneur Investment Awards Program administered by the IEDA, and includes extending the Program grants that were to sunset on June 30, 2014.
- **Housing Enterprise Tax Credit:** Permits the IEDA to enter into an agreement for a Housing Enterprise Tax Credit for certain housing businesses. The provision related to a Housing Enterprise Tax Credit is effective on enactment and applies retroactively to July 1, 2014.
- **Court Debt:** Changes court debt collection by eliminating the Central Collections Unit participation in collections and assigning all court debt to a private debt collector after 30 days. County attorneys will continue to have cases assigned to them after 60 days if the debt has not been placed in a payment plan with the private debt collector. **FISCAL IMPACT:** It is estimated that this change will increase General Fund revenues by \$12.0 million in FY 2016 and \$13.0 million in FY 2017 with increased collections. A private debt collector will use more aggressive debt collecting practices and have longer access to the newest debt which is easier to collect. The impact on the County Attorney collection efforts is estimated by the Judicial Branch to be minimal. The growth in court debt collections has averaged more than 8.0% over the last 10 years. Division XXVII of this Bill reduces these revenues by depositing \$2.0 million per year in the Judicial Officer Compensation Fund.
- **Residential Swimming Pools:** Requires the Department of Public Health to regulate residential swimming pools used for private swimming lessons as a residential swimming pool used for commercial purposes if the residential swimming pool is used for private swimming lessons for up to 270 hours per month, or the number of hours prescribed by local ordinance, whichever is greater.
- **Iowa Online Learning:** Limits the statewide enrollment of pupils in internet instruction to no more than 0.18% of statewide enrollment and no more than 1.0% of a district's enrollment unless the limitation will prevent siblings from enrolling in the same school district or a district determines online instruction will suit the needs of a physically or emotionally fragile student. Exceptions to the limitations expire June 30, 2018. Requires the Department of Education to annually collect certain data on student performance in online instruction. The data must be included in the Department's annual report to the General Assembly. School districts that provide online instruction must comply with certain requirements.
- **Health Insurance Carrier Disclosures:** Requires a health insurance carrier to provide prospective and current enrollees, licensed insurance producers, and the general public with clear and understandable information regarding matters of coverage, coinsurance, prescription drugs, physician network, and out-of-pocket costs.
- **Health Insurance Carrier Procedures:** Requires a health insurance carrier that provides small group or individual health coverage that offers benefits pursuant to the federal Patient Protection and Affordable Care Act to implement and maintain procedures for carrying out and documenting the internal claims and appeals process.

- **Fraudulent Tax Refunds:** Amends the duties of the Director of the Department of Revenue to identify and prevent the issuance of fraudulent and erroneous tax refunds. **FISCAL IMPACT:** This provision is estimated to result in an annual net revenue increase of \$2.3 million to the General Fund.
- **Angel Investor Tax Credit Programs:** Amends Angel Investor Tax Credit Programs and includes the Venture Capital Tax Credit and the Qualifying Business or Community-Based Seed Capital Fund Tax Credit.
- **Workforce Housing Tax Incentives Program:** Modifies the tax credit calculation and approval process for the Workforce Housing Tax Incentives Program.
- **Economic Development Program Changes:** Permits the IEDA to extend a project completion date for projects awarded tax incentives under the Redevelopment Tax Credit Program and the Housing Enterprise Zone Tax Incentives Program if a property suffered a catastrophic fire during calendar year 2014. This provision is effective retroactively to agreements entered into on or after July 1, 2010.
- **Human Trafficking:** Enhances the penalty for a felony human trafficking conviction to a forcible felony and creates a Human Trafficking Enforcement Fund to provide funds to train local and state justice system professionals to recognize and report incidents of human trafficking.
- **Eminent Domain Prohibition:** Prohibits a State agency from beginning a project using condemned land without approval of the preliminary or final route or project site of a public improvement by the governing body.
- **Eminent Domain Relating to Lake Creation:** Prohibits the number of acres of land acquired using condemnation for the creation of a lake in Clarke County from exceeding the number of acres necessary to provide the needed drinking water.
- **Eminent Domain Alternative Water Sources:** Requires alternative sources of water to be reviewed within Palo Alto County prior to the condemnation of property for the purpose of creating a lake that will be used as a surface drinking water source.
- **Judicial Officer Compensation Fund:** Creates the Judicial Officer Compensation Fund for the purpose of enhancing the compensation of judicial officers. Transfers \$2.0 million per year from the proceeds collected from judicial fines to the Judicial Officer Compensation Fund. Under current law, this revenue is deposited in the General Fund. The Bill requires the annual salary rate for a judicial officer to remain at the rate established by 2013 Iowa Acts, chapter 140, until otherwise provided by the General Assembly. **FISCAL IMPACT:** This provision will reduce General Fund revenue by \$2.0 million annually beginning in FY 2016.
- **Disabled Veteran Homestead Credit:** Transfers moneys from the lowAccess Revolving Fund to the Homestead Credit Fund in an amount sufficient to pay homestead credit claims in FY 2016 for certain disabled veterans. **FISCAL IMPACT:** It is estimated that \$950,000 to \$1.5 million will be transferred from the lowAccess Revolving Fund in FY 2016 to the Homestead Credit Fund to cover increased homestead credit claims for disabled veterans.

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## **HOUSE FILE 666 – FY 2015 SUPPLEMENTAL APPROPRIATIONS BILL**

**Description.** [House File 666](#) appropriates \$134.9 million in General Fund supplemental appropriations for FY 2015. The Bill transfers \$10.0 million from the General Fund to the State Bond Repayment Fund in FY 2015. The Bill provides FY 2015 supplemental appropriations as follows:

- \$43.0 million to the Department of Human Services (DHS) for Medicaid.
- \$2.3 million to the Department of Public Health (DPH) for substance abuse treatment grants to providers.
- \$2.5 million to the Department of Public Safety (DPS) for radio communications equipment.
- \$9.5 million to the Department of Revenue for the payment of commercial and industrial property tax replacement claims in FY 2016.
- \$310,000 to the Department of Corrections (DOC) for transitional costs associated with the new maximum-security prison at Fort Madison.
- \$2.5 million to the Department of Education for general state financial aid to community colleges.

- \$6.3 million to the Board of Regents for one-time, nonoperational expenses as follows:
  - \$2.9 million to the University of Iowa.
  - \$2.3 million to Iowa State University.
  - \$1.1 million to the University of Northern Iowa.
- \$55.7 million to the Department of Education for State Aid to school districts and Area Education Agencies (AEAs). Sets restrictions on the use of the funds.
- \$1.8 million to the DHS for the Clarinda Mental Health Institute (MHI). The appropriation is available until December 15, 2015.
- \$1.0 million to the Property Tax Relief Fund for the DHS to distribute to certain mental health and disability service regions.

**Additional Information.** The FY 2015 supplemental appropriations in this Bill do not revert but carry forward to FY 2016 for the purposes designated. Refer to the [NOBA](#) for [HF 666](#) for more detailed information.

**Effective Date.** This Bill was approved by the General Assembly on June 5, 2015. This Bill is effective on enactment and retroactive to June 30, 2015, if signed by the Governor on or after July 1, 2015.

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### **TAX LEGISLATION**

**Tax Legislation.** The General Assembly enacted a number of tax provisions that are projected to impact State General Fund receipts. The provisions with projected fiscal impacts are detailed in the following table.

<b>State General Fund Revenue Impact of Tax Provisions</b>				
in millions of dollars				
Bill	Tax Item	FY 2015	FY 2016	FY 2017
HF 603	Self-Pay Washer/Dryer Sales Tax	\$ 0.0	\$ -0.6	\$ -0.6
HF 616	ATV Sales Tax Exemption	0.0	-0.2	-0.2
HF 616	Nonresident Utility Workers	0.0	0.0	0.0
HF 616	Preserve Whitetail Deer Sales Tax	0.0	-0.1	-0.1
HF 624	Custom Farming Contract Tax Credit	0.0	0.0	0.0
HF 645	Solar Energy Tax Credit	0.0	-0.2	-0.3
HF 645	Commercial Heat Tax Credit	0.0	-0.6	-0.6
HF 645	Renewable Energy Tax Credit	0.0	-0.1	-0.2
HF 661	Inheritance Tax Exemption	0.0	0.0	-0.5
SF 126	Internal Revenue Code Update	-99.0	19.2	19.7
SF 479	Broadcaster Income Taxation	0.0	0.0	0.0
SF 505	ABLE Savings Plan Trust Exemption	0.0	0.0	-5.9
SF 510	College Savings Iowa Extension	0.0	-0.5	-0.1
SF 510	Job Training Agreement	0.0	-0.4	-0.4
	<b>Total</b>	<b>\$ -99.0</b>	<b>\$ 16.5</b>	<b>\$ 10.8</b>

**Bill Summary.** Following is a brief summary of each Bill. These Bills were approved by the General Assembly, but have not yet been signed by the Governor unless indicated.

- [HF 603](#) (**Self-Pay Washer and Dryer Sales Tax Exemption Act**): Exempts the sales price charged for the use of self-pay washers and dryers from the State sales tax. *This Act was approved by the General Assembly on June 3, 2015, and signed by the Governor on June 18, 2015.*
- [HF 616](#) (**Miscellaneous Tax Provisions Act**): Contains the following provisions:



- Expands a current sales/use tax exemption for certain all-terrain and off-road utility vehicles (ATVs). This change is effective July 1, 2015.
- Provides an individual income tax exemption for certain payments made to nonresident utility workers. To be exempt from income tax, a payment must be for electric utility training received in Iowa while a nonresident or for emergency response work. This change is effective January 1, 2015.
- Expands the definition of “livestock” as it is used for determining sales/use tax exemptions to include preserve whitetail deer (whitetail deer kept on a hunting preserve). This change is effective on enactment and applies retroactively to July 1, 2005.

*This Act was approved by the General Assembly on June 5, 2015, and signed by the Governor on June 18, 2015.*

- **HF 624 (Custom Farming Contract Tax Credit Act):** This Act modifies the existing Custom Farming Contract Tax Credit portion of the Beginning Farmer Tax Credit Program by extending the maximum length of a qualified custom farming contract from the existing 12 months to 24 months. The change is effective on enactment and applies retroactively to January 1, 2015. The change is expected to have a minimal fiscal impact on State General Fund revenue. *This Act was approved by the General Assembly on June 3, 2015, and signed by the Governor on June 18, 2015.*
- **HF 645 (Renewable Energy Tax Credit Modifications Bill):** Contains the following provisions:
  - Modifies the existing State solar energy system tax credit. The credit is currently equal to 60.0% of the federal credit amount. That percentage is reduced to 50.0% for installations occurring on or after January 1, 2016. The maximum amount of tax credits that may be approved in a year is increased from the current \$4.5 million to \$5.0 million. The increase in the total annual credit cap to \$5.0 million is effective January 1, 2015.
  - Expands the current tax credit program available under Iowa Code section [476C.3](#) for the production of heat for a commercial purpose. Under current law, the tax credit is limited to no more than 167.0 billion British Thermal Units (BTU) of heat for all tax credit applicants, and no more than 55.0 billion BTU for any single applicant. This Bill makes the 167.0 and 55.0 BTU limits annual as opposed to lifetime.
  - Increases the maximum energy production capacity that may be approved for renewable energy tax credits that are facilities other than wind facilities by 10.0 megawatts, from the current 53.0 megawatts to 63.0 megawatts, and reserves 10.0 megawatts of that capacity for solar facilities contracted or owned by utility companies. This change is effective January 1, 2015.
- **HF 661 (Probate and Estate Tax Bill):** This Bill relates to probate and estate-related laws. Under existing Iowa inheritance tax law, the inheritance of a stepchild of the decedent is exempt from Iowa inheritance tax, but an inheritance received by any children of stepchildren is not exempt. This Act exempts the lineal descendants of stepchildren of a decedent from inheritance tax. The exemption begins with deaths occurring on or after July 1, 2016.
- **SF 126 (Internal Revenue Code Coupling Act):** This Act conforms Iowa’s revenue laws to incorporate federal changes enacted from January 1, 2014, through January 1, 2015. The Act was effective on February 17, 2015, and applies retroactively to tax year 2014. *This Act was approved by the General Assembly on February 10, 2015, and signed by the Governor on February 17, 2015.*
- **SF 479 (Broadcaster Income Taxation Act):** This Act relates to the apportionment of income of national broadcasters in Iowa. The change is retroactive to tax year 2015. Under previous interpretations of existing law, national television broadcasters do not pay Iowa corporate income tax since without a physical presence; they lacked nexus for corporate income tax purposes. However, the Iowa Supreme Court decision in KFC Corporation v. Iowa Department of Revenue (KFC ruling) potentially changes the nexus interpretation and could make national broadcasting companies subject to Iowa corporate income tax. If the KFC ruling is determined to apply to national broadcast companies, their Iowa income will be subject to Iowa corporate income tax, with or without this Act. This Act establishes a framework for imposition and calculation of Iowa corporate income tax on the Iowa income of national broadcast companies. While it is possible the tax liability of national broadcast companies will be different under this Act than the tax liability calculated under current law, the difference is speculative at this time. Therefore, the fiscal impact of this change cannot be estimated. *This Act was approved by the General Assembly on April 14, 2015, and signed by the Governor on May 1, 2014.*
- **SF 505 (Health and Human Services Appropriations Bill):** Division XV of this Act creates an Iowa ABLE (Achieving a Better Life Experience) Savings Plan Trust. The Trust will be administered by the

State Treasurer. Contributions to the Trust on behalf of beneficiaries are deductible for State income tax purposes, up to a specified amount, and that amount is adjusted annually for inflation. Interest earnings on account balances are also exempt from State income tax. In addition, the accounts are not subject to State inheritance tax and the assets of the accounts are excluded from consideration under certain means-tested programs, such as Medicaid or Supplemental Security Income. This Bill allows account contributions to be made on or after July 1, 2015, but the income tax provisions are not effective until January 1, 2016 (tax year 2016). The State inheritance tax exemption applies to deaths occurring on or after January 1, 2016.

- **SF 510 (Standings Appropriations Bill):** Contains the following provisions:
  - Division VIII of this Act modifies the contribution for the Iowa Educational Savings Plan Trust (College Savings Iowa). Under existing law, contributions must be made by December 31 to be deducted from Iowa income for that tax year. This change extends the contribution deadline through the filing deadline (April 30) for the income tax return. The change applies retroactively to January 1, 2015 (tax year 2015).
  - Division II (section 8) allows a Community College, under specified circumstances, to enter into an agreement with an employer that uses a base employment number that was determined in April 2012, instead of a base employment number that is current as of the date of the agreement.

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### SCHOOL FINANCE FUNDING LEGISLATION

**School Aid.** During the 2015 Legislative Session, the following legislation was approved that impacted the FY 2016 school aid formula funding and supplemental appropriations to school districts:

- **Senate File 171 (School Supplemental State Aid FY 2016)** requires a 1.25% State percent of growth rate to be applied to each of the regular school aid State cost per pupil amounts for FY 2016. See the [fiscal note](#) for more information. [Senate File 171](#) was approved by the General Assembly on June 5, 2015.
- **Senate File 172 (State Categorical Supplemental State Aid FY 2016)** requires a 1.25% State percent of growth rate to be applied to each of the State categorical cost per pupil amounts for FY 2016. See the [fiscal note](#) for more information. [Senate File 172](#) was approved by the General Assembly on June 5, 2015.
- **Senate File 173 (Education Funding Supplemental Act for FY 2016)** provides additional property tax relief based on the per pupil increase that results from the establishment of the State percent of growth in FY 2016. Additional information is provided in another section of this document or in the [fiscal note](#). [Senate File 173](#) was approved by the General Assembly on February 24, 2015, and signed by the Governor on March 5, 2015.
- **House File 666 (FY 2015 Supplemental Appropriations Bill)** provides for an FY 2015 State General Fund supplemental appropriation of \$55.7 million to the Department of Education for State Aid to school districts and Area Education Agencies (AEAs). School districts receive \$53.6 million to be used to provide a funding supplement in FY 2016 pursuant to a formula established in this Bill. The AEAs receive \$2.1 million to be used to provide a funding supplement in FY 2016 pursuant to a formula established in this Bill. The supplemental appropriation is outside and not included in the school aid formula funding amounts below. Refer to the [NOBA](#) for additional information. [House File 666](#) was approved by the General Assembly on June 5, 2015.
- **Senate File 510 (Standing Appropriations Bill)** makes an additional State aid reduction of \$15.0 million for FY 2016 to AEAs. The level of reduction maintains the State aid reduction level applied to AEAs in FY 2015. Refer to the [NOBA](#) for additional information. [Senate File 510](#) was approved by the General Assembly on June 5, 2015.

**Fiscal Impact.** Based on legislative action through the end of Session, the LSA estimates school aid totals for FY 2016 to include:

- Total General Fund expenditure for State school aid in FY 2016 of \$2,950.3 million, an increase of \$84.8 million (3.0%) compared to FY 2015. This includes:
  - \$31.1 million in property tax replacement payment (PTRP) funding, an increase of \$5.6 million compared to FY 2015. [Senate File 173](#) (Education Funding Supplemental for FY 2016) requires



State aid to account for the entire increase in the cost per pupil amount due to the State percent of growth in FY 2016.

- Based on [SF 172](#) (State Categorical Supplemental State Aid for FY 2016), \$398.2 million for the State categorical supplements, and an increase of \$56.4 million (16.5%) compared to FY 2015. This includes \$282.9 million for the teacher salary supplement, \$32.1 million for the professional development supplement, \$33.0 million for the early intervention supplement, and \$50.2 million for the teacher leadership supplement (new school aid funding provision in FY 2016).
- \$73.1 million for preschool formula funding, an increase of \$3.2 million compared to FY 2015. The preschool formula funding is included in the State aid amount, but is not included in the combined district cost total.
- The combined district cost (reflecting the total school aid funding level for school districts and AEAs generated through the school aid formula) is estimated to increase \$130.6 million (3.1%) compared to estimated FY 2015.

Final FY 2016 school aid amounts will be determined by the Department of Management.

**FY 2017 School Aid.** The General Assembly was required to establish the State percent of growth for FY 2017 during the 2015 Legislative Session. The FY 2017 State percent of growth was not established during the Session. Legislative action that was approved that will impact FY 2017 includes:

- [Senate File 176](#) (Education Funding Supplemental for FY 2017) provides additional property tax relief based on the per pupil increase that results from the establishment of the State percent of growth in FY 2017. The Bill and potential fiscal impact is provided in this document. See the [fiscal note](#) for additional information. [Senate File 176](#) was approved by the General Assembly on June 2, 2015.

**Additional Information.** For additional information on the FY 2016 school aid totals and estimated one-time payment for FY 2016 refer to the [school aid estimates webpage](#). School finance law changes can be found on the K-12 [other information webpage](#).

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## LEGISLATION WITH SIGNIFICANT FISCAL IMPACT

### HF 146 – Gambling Game Bet Penalties

**Description.** [House File 146](#) changes penalties related to cheating on gambling games at casinos. Under current law, a person that places a bet after acquiring knowledge, not available to all players, of the outcome of the gambling commits a Class “D” felony regardless of the amount bet. The person charged is banned for life from excursion gambling boats and gambling structures after a single offense. [House File 146](#) changes current law on unlawful betting by establishing the following penalties:

- Class “D” felony, if the potential winnings from the unlawful bet exceed \$1,000.
- Aggravated misdemeanor, if the potential winnings exceed \$500 but less than \$1,000.
- Serious misdemeanor, if the potential winnings exceed \$200 but less than \$500.
- Simple misdemeanor, if the potential winnings do not exceed \$200.
- The Act requires that two convictions of the offense of unlawful betting will result in the person being barred for life from excursion gambling boats and gambling structures.

**Correctional Impact.** The Act broadens the actions for penalties that can be applied to a person for an offense of unlawful betting. The potential exists for an increase in the number of convictions; however, the extent of this increase is difficult to determine because the new penalties are based on dollar amounts bet on a gambling game.

**Minority Impact.** The minority impact is expected to be minimal.

**Fiscal Impact.** The fiscal impact of [HF 146](#) cannot be determined, due to insufficient information.

**Enactment.** [House File 146](#) was approved by the General Assembly on April 7, 2015, and signed by the Governor on April 17, 2015.

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#### HF 166 — Disabled Veteran Property Tax Credit

**Description.** [House File 166](#) relates to the Disabled Veterans Homestead Tax Credit. The Act expands eligibility for the Credit to include those veterans with a permanent and total disability rating based on individual unemployability that is compensated at the 100.0% disability rate. The change takes effect on enactment and applies retroactively to May 26, 2014, for credit applications filed on or after that date.

**Fiscal Impact.** [House File 166](#) has a State General Fund fiscal impact, as it extends a benefit to more disabled veterans than is the case under current law, and that benefit is financed through a State General Fund appropriation. The fiscal impact is estimated to be a reduction in revenue of \$560,000 for FY 2016 and \$2.4 million in FY 2017 and thereafter.

**Related Legislation.** Division III of [HF 616](#) (Miscellaneous Tax Provisions Act) further enhanced eligibility for the Disabled Veterans Homestead Tax Credit by extending the deadline for filing claims for benefits paid during FY 2016 to June 30, 2015. This enhancement is projected to increase FY 2016 claims by \$900,000 to \$1.5 million. Division XXVIII of [SF 510](#) (Standing Appropriations Bill) provides an FY 2016 standing appropriation from the lowAccess Fund to the Homestead Tax Credit Fund to finance the enhancements provided in [HF 616](#).

**Effective Date.** The changes in this Act were effective March 5, 2015, and apply retroactively to May 26, 2014. This Act was approved by the General Assembly on February 25, 2015, and signed by the Governor on March 5, 2015.

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#### HF 202 – Retired Dentist Volunteer License Act

**Description.** [House File 202](#) creates a retired volunteer license for dentists and dental hygienists that have retired within the last five years. The license is to be issued free of charge. The retired volunteer licensee is prohibited from charging a fee or otherwise receiving compensation for services rendered.

**Fiscal Impact.** There is no impact to the General Fund. The cost to the Dental Board for updating their licensure software is estimated at \$90,000. Additionally, the Board will see decreased licensing revenue of \$9,000 annually. The Board will need to raise license rates temporarily or permanently to pay for the system updates. Refer to the [fiscal note](#) for more information.

**Effective Date.** This Act is effective July 1, 2015. [House File 202](#) was approved by the General Assembly on March 23, 2015, and signed by the Governor on March 31, 2015.

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#### HF 258 – Peace Officer Sexual Misconduct with Offenders and Juveniles

**Description.** [House File 258](#) amends Iowa Code section [709.16](#) (Sexual Misconduct with Offenders and Juveniles) to prohibit a peace officer from engaging in a sex act with an offender under the supervision of the Department of Corrections (DOC) or Community-Based Corrections (CBC) District Departments, or with a juvenile in a juvenile placement facility, or a prisoner in a county jail. The penalty is an aggravated misdemeanor.

**Summary of Impacts.** The correctional impact is expected to be minimal. Convictions under Iowa Code section [709.16](#) are rare. The minority impact is minimal. Few convictions are anticipated under the provisions of this Act. The fiscal impact is minimal because few criminal cases are anticipated under the

provisions of this Act. The majority of any fiscal impact will be incurred in the corrections system. Refer to the [fiscal note](#) published by the LSA on March 2, 2015, for additional information.

**Effective Date.** This Act is effective July 1, 2015. This Act was passed by the General Assembly on April 6, 2015, and signed by the Governor on April 17, 2015.

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#### **HF 381 – Health Information Network Transition Act**

**Description.** [House File 381](#) provides for the administration and governance of the Iowa Health Information Network (IHIN) by a nonprofit entity designated by the Iowa Department of Public Health (IDPH). The Act directs the IDPH to utilize a competitive process to select a designated entity to administer and govern the IHIN.

**Fiscal Impact.** All remaining unobligated funds in the Iowa Health Information Network Fund are required to be transferred to the designated nonprofit entity on the successful assumption of the administration and governance of the IHIN. That transfer amount is unknown and will depend on timing. Once the IDPH successfully transfers the IHIN, there will be General Fund savings to the Community Capacity appropriation to IDPH. This savings will be approximately \$149,000, but the fiscal year impacted will depend on the timing of the transition. Refer to the [fiscal note](#) for additional information.

**Effective Date.** This Act has various effective dates. [House File 381](#) was approved by the General Assembly on April 7, 2015, and signed by the Governor on April 24, 2015.

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#### **HF 449 – Psychiatric Bed Tracking System Act**

**Description.** [House File 449](#) directs the Department of Human Services (DHS) to spend up to \$200,000 for FY 2016 to develop and implement an inpatient psychiatric bed tracking system. The Act also states that once a court-ordered mental health commitment is entered, the clerk of court is required to utilize the tracking system to check availability and reserve a bed if available. Once the bed is reserved, it cannot be assigned to any other person.

**Fiscal Impact.** The DHS has stated that it will use federal dollars to cover the one-time cost of \$200,000 that is projected for FY 2016. There will be an ongoing cost of \$25,000 for FY 2017 and beyond to maintain the system. See the [fiscal note](#) for more information.

**Effective Date.** This Act is effective July 1, 2015. [House File 449](#) was approved by the General Assembly on April 15, 2015, and signed by the Governor on April 24, 2015.

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#### **HF 515 – School District Management Levy Fund for Legal Costs Act**

**Description.** [House File 515](#) permits school districts to use revenue from the district management levy to pay the costs of mediation and arbitration, including but not limited to legal fees associated with mediation or arbitration. In FY 2015, 328 school districts levied a total of \$147.2 million for the management levy. This Act applies to school budget years beginning on or after July 1, 2016.

**Fiscal Impact.** This Act will have no impact on the State General Fund but may increase local property taxes. The number of districts that will increase their management levy (property tax) due to this new permitted use is unknown. Mediation legal fees may be very limited or could range from \$565,000 to \$1.1 million statewide. The total statewide cost for arbitrations, including legal fees, will range from \$48,000 to \$63,000. Refer to the [fiscal note](#) for additional information.

**Effective Date.** [House File 515](#) was approved by the General Assembly on April 8, 2015, and signed by the Governor on April 17, 2015.

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### HF 585 – Safe at Home Act

**Background.** [House File 585](#) (Safe at Home Act) establishes an Address Confidentiality Program for victims of domestic abuse, domestic abuse assault, sexual abuse, stalking, or human trafficking. The Program will be administered by the Secretary of State's Office. The Act also creates a surcharge of \$100 for convictions or deferred judgments for the crime of domestic abuse assault, sexual abuse, stalking, or human trafficking and a surcharge of \$50 for a contempt of court charge for violating a domestic abuse protective order. The revenue collected from the surcharges will be deposited by the State Court Administrator in the Address Confidentiality Program Revolving Fund in the Treasurer of State's Office and are subject to appropriation by the General Assembly.

**Fiscal Impact.** The estimated surcharge revenue in FY 2016 is \$47,300 and in FY 2017 is \$85,400. The estimated impact on the Secretary of State's Office in FY 2016 is \$83,300 and in FY 2017 is \$102,400. See the [fiscal note](#) for additional information.

**Effective Date.** The surcharges take effect July 1, 2015, and the program takes effect January 1, 2016. The Secretary of State's Office is required to present an annual report to the Department of Management (DOM) and the Legislative Services Agency (LSA) regarding expenditures from the Fund. This Act was approved by the General Assembly on April 21, 2015, and signed by the Governor on May 7, 2015.

**Related Legislation.** [House File 659](#) (Administration and Regulation Appropriations Bill) includes the following language related to the Safe At Home Act.

- An appropriation of \$47,300 in surcharge revenue for FY 2016 from the Address Confidentiality Program Revolving Fund created in [HF 585](#) to the Secretary of State's Office. In addition, language expanding what types of funds can be deposited in the Address Confidentiality Program Revolving Fund, that the moneys are appropriated to the Secretary of State's Office, and that the moneys transferred, credited, or appropriated to the Fund are not subject to reversion.
- A transfer of funds remaining from the Federal Recovery and Reinvestment Fund to the Address Confidentiality Program Revolving Fund and repeals the Federal Recovery and Reinvestment Fund. The money is appropriated to the Secretary of State's Office to be used to implement the Safe At Home Address Confidentiality Program. This language takes effect upon enactment of the Administration and Regulation Appropriations Bill. The estimated fiscal impact is \$4,900 to be deposited in the Address Confidentiality Fund.
- A transfer of funds remaining from the Vertical Infrastructure Fund to the Address Confidentiality Program Revolving Fund and repeals the Vertical Infrastructure Fund. The money is appropriated to the Secretary of State's Office to be used to implement the Safe At Home Address Confidentiality Program. This language takes effect upon enactment of the Administration and Regulation Appropriations Bill. The estimated fiscal impact is \$48 to be deposited in the Address Confidentiality Fund.
- A transfer of funds remaining from the Banking Division Mortgage Servicing Settlement Fund to the Address Confidentiality Program Revolving Fund. The money is appropriated to the Secretary of State's Office to be used to implement the Safe At Home Address Confidentiality Program. This language takes effect upon enactment of the Administration and Regulation Appropriations Bill. The estimated fiscal impact is \$16,900 to be deposited in the Address Confidentiality Fund.

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**HF 603 – Sales Tax Exemption for Self-Pay Washers and Dryers**

**Background.** [House File 602](#) exempts the use of self-pay washers and dryers from sales and use tax. The fiscal impact is estimated to be a reduction in General Fund revenues of approximately \$587,000 in FY 2016 and increasing in future years to an estimated \$644,000 in FY 2020. There will also be a reduction in revenues to the Secure an Advanced Vision for Education (SAVE) Fund of approximately \$117,000 in FY 2016, increasing to approximately \$129,000 in FY 2020. See the [fiscal note](#) for additional information.

**Effective Date.** This Bill is retroactive to January 1, 2015, for tax years beginning on or after that date. This Bill was approved by the General Assembly on June 3, 2015, and signed by the Governor on June 18, 2015.

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**HF 615 — Rural Improvement Zone Modifications**

**Description.** [House File 615](#) relates to the establishment, operation, duration, and dissolution of Rural Improvement Zones (Iowa Code chapter [357H](#)). Under existing law, Rural Improvement Zones are allowed in counties with a population of 20,000 or less according to the 2000 federal census. A Rural Improvement Zone must surround a lake and be in an unincorporated portion of the county. A Rural Improvement Zone is created by petition of the landowners of the lake area, with approval by the Board of Supervisors. There are currently four Rural Improvements Zones in Iowa:

- Lake Panorama – Guthrie County
- Diamondhead Lake – Guthrie County
- Holiday Lake – Poweshiek County
- Sun Valley – Ringgold County

**Provisions.** [House File 615](#) makes several changes that may alter the fiscal impact of the existing four Rural Improvement Zones, as well as any potential Zones established in the future. The Act:

- Changes the powers of the Board of Supervisors related to approving a petition for the establishment of a Zone from “shall” to “may.”
- Changes the federal census population requirements for Zone establishment.
- Defines a Rural Improvement Zone lake as a water surface area of at least 80 acres and located in a single county.
- Adds water quality to the definition of allowed lake improvements.
- Modifies the timeframe available for the issuance of debt certificates.
- Modifies the base value used to calculate the available TIF increment value.
- Dissolves existing Zones on June 30, 2019, or 20 years after first receiving property tax revenue through tax increment financing (TIF), whichever is later.
- Permits the Board of Supervisors to approve an unlimited number of 20-year extensions to the dissolution date of the Zone.

**Fiscal Impact.** The overall fiscal impact and timing of the Rural Improvement Zone changes on local government finance and the State General Fund appropriation for school finance cannot be determined. If the changes lead to less incremental value in Rural Improvement Zones in future years than would otherwise be the case, the regular local government authorities taxing the property will receive more tax revenue and the State General Fund appropriation for school aid will be reduced.

**Effective Date.** The changes in this Act are effective July 1, 2015. This Act was approved by the General Assembly on April 29, 2015, and signed by the Governor on May 7, 2015.

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HF 635 – Transportation Omnibus

**Description.** [House File 635](#) updates several Iowa Code chapters to comply with federal law, reorganizes Iowa Code chapters [307](#) and [307A](#), adopts changes for consistency, and changes fees. Changes are described below:

- **Division One** eliminates a reference to the State aircraft pool that no longer exists and eliminates requirements related to the presentation of an aircraft certificate.
- **Division Two** amends and reorganizes Iowa Code chapters related to duties of the Department of Transportation (DOT) and the Transportation Commission. Amendments separate the duties of the DOT and the Commission into separate Iowa Code chapters and update language to reflect current organization.
- **Division Three** adopts the following provisions:
  - Clarifies that federal authorities are eligible for plates other than official registration plates.
  - Increases the fee for issuance of a replacement driver's license for licensees between the ages of 18 and 21 from \$1 to \$10. License cards for licensees age 21 and under are vertically displayed.
  - Allows an individual with a suspended license for an Operating While Intoxicated (OWI) conviction and for other violations to be eligible for a temporary restricted license (TRL). The licensee must be eligible for a TRL under both provisions. The fee to reinstate a TRL is \$20.
  - Decreases the penalty for filing registration fees related to the International Registration Plan (IRP). A registration reciprocity agreement exists among 48 states and Canada.
  - Allows annual oversize and overweight permits for vehicles that haul bagged livestock bedding.
  - Allows vehicles for sale to be displayed at the Iowa State Fair.
  - Extends the allowable length of travel of fifth-wheel trailers from 40 to 45 feet.
  - Requires newly issued disability parking permits to display "Remove from mirror before operating vehicle."
- **Division Four** repeals several Iowa Code sections related to rail transportation that are not in use.
- **Division Five** adopts the following provisions:
  - Updates the definitions of a commercial driver's license (CDL) and a commercial learner's permit (CLP) to match federal regulations.
  - Requires the DOT to adopt rules to implement federal changes to CDLs and CLPs.
  - Requires applicants for a CDL to hold a learner's permit prior to being issued a CDL. The learner's permit must be held a minimum of 14 days. The fee for a commercial learner's permit is \$12.
  - Allows the DOT to waive the requirement of a driving skills test if the applicant has been separated from the military one year or less.
  - Requires the DOT to disqualify the CDL of a person suspected or convicted of fraud.
  - Allows the DOT to adopt rules requiring additional proof, information, or certification to qualify for a CDL.
  - Clarifies that the DOT will presume that CLP applicants are a resident of Iowa if certain conditions are met.

**Fiscal Impact.** The number of additional temporary restricted licenses (TRLs) that will be issued due to [House File 635](#) is unknown. However, additional applicants will apply for a TRL and revenue to the Statutory Allocations Fund (SAF) will increase. This Act will decrease the dollar amount of fines levied pursuant to the IRP. The impact of this change is unknown.

Increasing the fee for replacement licenses will increase revenue to the SAF by an estimated \$174,000 each fiscal year beginning in FY 2016. Requiring learner's permits will increase revenue to the SAF by an estimated \$48,000 each fiscal year beginning in FY 2016. The total increase in revenue to the SAF is \$222,000 in FY 2016. Year-end SAF resources are transferred to the Road Use Tax Fund (RUTF) the following fiscal year. Therefore, these changes will increase RUTF revenue beginning in FY 2017.

The DOT estimates that failure to comply with federal requirements will reduce federal funding by \$17.2 million in FY 2016 and \$34.3 million in FY 2017. [House File 635](#) adopts changes that will meet these federal requirements and secure federal National Highway Performance Program (NHPP) and Surface Transportation Program funding.

**Effective Date.** This Act has various effective dates. House File 635 was approved by the General Assembly on June 5, 2015.

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#### **HF 646 – Physical Plant and Equipment Levy Uses**

**Description.** [House File 646](#) expands the authorized use of Physical Plant and Equipment Levy (PPEL) revenues to include expenses incurred in the repair of transportation equipment if the cost of the repair exceeds \$2,500. The Act applies to school budget years beginning on or after July 1, 2016.

**Fiscal Impact.** There is no impact to the State General Fund. The estimated local government fiscal impact is unknown. Based on data for FY 2015, the maximum fiscal impact will be an increase in the regular PPEL of \$1.4 million. Additionally, there may be an increase in the voter-approved PPEL in future fiscal years, but any increases will depend on the voter approval within each district. Refer to the [fiscal note](#) for additional information.

**Effective Date.** [House File 646](#) was approved by the General Assembly on May 5, 2015, and signed by the Governor on May 15, 2015.

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#### **HF 651 – E911 Emergency Communications Funding**

**Description.** [House File 651](#) makes changes to the expenditures from the E911 Emergency Communications Fund. Revenue deposited in this Fund is generated from the \$1.00 surcharge on wireless wireline users and interest earned on the carry over amount.

- The amount allocated to local Public Safety Answering Points (PSAPs) will change from 46.0% of the amount collected from the surcharge to 58.0%. This change is estimated to increase allocations to the PSAPs from \$12.9 million to \$16.2 million a year.
- Cost recovery for wireless carriers shall be allocated at 10.0% (changed from the current 13.0%) of the amount of surcharge collected and extended through FY 2026. Currently, carriers claim far less than the amount allocated on a quarterly basis and the surcharge was set to expire at the end of FY 2016.
- Up to \$100,000 may be allocated per year to the E911 Communications Council for development of public awareness and educational programs for the public and personnel responsible for local E911 systems, as well as travel, meeting, and training expenses for council members.
- Funds allocated to the PSAPs can be used not only for equipment necessary for the receipt of E911 calls but also for disposition of E911 calls. This change is estimated to increase PSAP grant allocations from \$8.3 million to \$11.5 million.
- For FY 2016 only, \$4.0 million will be spent from the E911 Fund for the lease costs associated with the operation of a statewide land mobile radio communications platform.

The LSA will continue to monitor the revenue, expenditures, and ending balance projections as reported by the E911 Program Manager.

**Effective Date.** This Bill was approved by the General Assembly on June 5, 2015.

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#### **HF 652 — Underground Petroleum Storage Infrastructure Grant Program**

**Description.** [House File 652](#) creates a new grant program to pay for the replacement of petroleum storage and dispensing infrastructure and equipment at retail petroleum locations in Iowa. The Underground Storage Tank (UST) Remediation Program currently receives an annual allocation of \$14.0 million from the [Statutory Allocations Fund](#). This Bill reduces the annual allocation by \$7.0 million. The Bill allocates \$7.0 million each year from the Statutory Allocations Fund to a new program to provide grants to owners and operators of retail petroleum distribution locations. The grant funds are to be used

to replace petroleum storage and distribution infrastructure and equipment. A grant applicant may receive up to \$100,000 for the replacement of eligible infrastructure and equipment as part of an initial application. Subsequent awards to the same applicant are limited to \$50,000. Awards are further limited to no more than 50.0% of replacement costs. In addition, a single applicant may not receive more than \$1.0 million in grant awards during a calendar year.

**Report Required.** The Bill also requires a report to the General Assembly, due December 15, 2015. The report is to be completed by the UST Fund Board.

**Fiscal Impact.** This Bill reduces the annual allocation of Statutory Allocations Fund money to the UST program by \$7.0 million and also creates a \$7.0 million Statutory Allocations Fund annual allocation to be used for a new retail petroleum infrastructure grant program.

**Effective Date.** The changes in this Bill are effective July 1, 2015, and the allocation changes will first impact FY 2016. The allocation changes do not sunset. This Bill was approved by the General Assembly on June 5, 2015.

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#### **SF 75 – Transportation Winter Light Pilot Act**

**Description.** [Senate File 75](#) adds blue and white flashing lights to the color lights that maintenance vehicles may display when conducting snow removal. The blue and white lights may be placed on motor trucks, trailers, tractors, truck-mounted snow blowers, or motor graders owned by the Department of Transportation (DOT). The equipment must be rear facing and used in snow removal. Motorists will be required to move to a nonadjacent lane or slow down and be prepared to stop for blue and white flashing lights, in addition to flashing yellow, amber, and red lights. The Act requires the DOT to document the effectiveness of blue and white lights, and to rely on existing staff and accident reporting systems. Changes made in this Act are repealed on July 1, 2019.

**Fiscal Impact.** [Senate File 75](#) will have no impact to the State General Fund. The estimated cost of equipping snowplows with rear-facing blue and white lights will increase expenditures from the Equipment Revolving Fund by \$105,000 in FY 2016. The impact on fine revenue is unknown but is expected to be minimal.

**Effective Date.** This Act was approved by the General Assembly on April 21, 2015, and signed by the Governor on May 1, 2015.

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#### **SF 150 – Penalties for Absconding - Sexual Offenders**

**Description.** [Senate File 150](#) enhances the penalty for escape from custody for individuals detained pending civil commitment proceedings for determination of sexually violent predator status, or patients that escape from the Civil Commitment Unit for Sexual Offenders ([CCUSO](#)) at Cherokee. The penalty is increased from a simple misdemeanor to a serious misdemeanor.

**Summary of Impacts.** The correctional impact is expected to be minimal. Convictions for escape from custody while under the provisions of Iowa Code chapter [229A](#) are rare. The minority impact is minimal. Few convictions are anticipated under the provisions of this Act. The fiscal impact is expected to be minimal because few criminal cases are anticipated under the provisions of this Act. See the [fiscal note](#) issued by the LSA on February 18, 2015, for additional information.

**Effective Date.** This Act is effective July 1, 2015. This Act was approved by the General Assembly on March 10, 2015, and signed by the Governor on March 31, 2015.

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**SF 173 – Education Funding Supplemental for FY 2016 Act**

**Description.** [Senate File 173](#) provides additional property tax relief based on the per pupil increase that results from the establishment of the State percent of growth in FY 2016. This Act requires the additional levy portion of the FY 2016 State cost per pupil amount to be frozen at \$750 per pupil, regardless of the per pupil increase for FY 2016. Without enactment of this provision, the increase in the FY 2016 State cost per pupil due to the State percent of growth will include a per pupil property tax increase equivalent to 1/8th (12.5%) of the total per pupil increase.

**Fiscal Impact.** The estimated fiscal impact of [SF 173](#) will be an increase in the State General Fund expenditures of \$5.6 million in FY 2016 at 1.25% State percent of growth as provided in [SF 171](#) (School Supplemental State Aid, State Percent of Growth – FY 2016). Refer to the [fiscal note](#) for more detail.

**Effective Date.** This Bill was effective on March 5, 2015.

**STAFF CONTACT:** John Parker (515-725-2249) [john.parker@legis.iowa.gov](mailto:john.parker@legis.iowa.gov)

**SF 176 – Physical Plant and Equipment Levy Bonds**

**Description.** [Senate File 176](#) provides additional property tax relief based on the per pupil increase that results from the establishment of the State percent of growth in FY 2017. The Bill requires the additional levy portion of the FY 2017 State cost per pupil amount to be frozen at \$750 per pupil, regardless of the per pupil increase for FY 2017. Without enactment of this provision, the increase in the FY 2017 State cost per pupil due to the State percent of growth will include a per pupil property tax increase equivalent to 1/8th (12.5%) of the total per pupil increase.

**Fiscal Impact.** The estimated fiscal impact is unknown and will depend on the establishment of a State percent of growth for FY 2017. The following table provides the potential impact at various State percent of growth levels. See the [fiscal note](#) for additional information.

**Estimated Cost of PTRP**

	FY 2015	FY 2016 1.25%	FY 2017 0.00%	FY 2017 1.00%	FY 2017 2.00%	FY 2017 2.45%	FY 2017 3.00%	FY 2017 4.00%
Total Current Law PTRP Amount	\$ 25.4	\$ 25.4	\$ 31.1	\$ 31.1	\$ 31.1	\$ 31.1	\$ 31.1	\$ 31.1
Total PTRP Amount	25.4	31.1	31.3	35.8	40.2	41.9	44.7	49.2
<b>Estimated Impact</b>		<b>\$ 5.6</b>	<b>\$ 0.2</b>	<b>\$ 4.7</b>	<b>\$ 9.2</b>	<b>\$ 10.8</b>	<b>\$ 13.6</b>	<b>\$ 18.1</b>

PTRP=Property Tax Replacement Payment

**Effective Date.** The Bill is effective on enactment. [Senate File 176](#) was approved by the General Assembly on June 2, 2015.

**STAFF CONTACT:** John Parker (515-725-2249) [john.parker@legis.iowa.gov](mailto:john.parker@legis.iowa.gov)

**SF 257 – Motor Vehicle Fuel Tax Act**

**Description.** [Senate File 257](#) increases Iowa's motor fuel tax for gasoline, gasohol, and diesel fuels by 10.0 cents per gallon. Fuels impacted by this increase include ethanol-blended gasoline, unblended gasoline, diesel, biodiesel, compressed natural gas (CNG), liquid petroleum gas (LPG), liquefied natural gas, and aviation special fuel. The Act makes several other changes:

- Extends the tax differential formula that determines fuel taxes for ethanol-blended and unblended gasoline through FY 2020.
- Creates a new biodiesel tax differential formula that determines fuel taxes for diesel and biodiesel. This formula will expire at the end of FY 2020. The tax differential will apply to biodiesel classified as B-11 and above.

- Increases the annual cost of permits for vehicles of excessive size and weight. Increases the tax on special fuel used in aircraft from 3.0 to 5.0 cents per gallon.
- States that the General Assembly intends all funds from the fuel tax increase to support construction and maintenance needs on critical road and bridge projects.
- Provides limitations on indebtedness incurred by counties that are leveraged with Road Use Tax Fund (RUTF) dollars. Counties may not use RUTF funds to incur debt that will exceed the useful life of the asset being constructed, reconstructed, improved, repaired, equipped, or maintained.
- Exempts businesses with motor fuel and special fuel available for sale from an inventory tax. The inventory tax applies to all motor fuel that is held for sale the day prior to a change in the fuel tax.
- Requires the Iowa Department of Transportation (DOT) to identify \$10.0 million in efficiencies in FY 2016 and FY 2017.
- Fuel tax provisions of [SF 257](#) are effective the month following enactment. Provisions implementing bonding requirements are effective immediately. Permit fees for oversize and overweight trucks will increase on January 1, 2016.

**Fiscal Impact.** Aviation special fuel tax collected is deposited in the Aviation Trust Fund. These funds are estimated to increase by \$790,000 per fiscal year from FY 2016 through FY 2020. Increased revenue to the Primary Road Fund (PRF) due to permit fees on excessive size and weight are displayed in **Table 1**.

Table 1

<b>Estimated Revenue Impact to the PRF</b>				
(in millions)				
	<b>Current Law</b>	<b>Permit Fee Increase</b>	<b>Increase</b>	
FY 2016	\$ 2.3	\$ 4.0	\$ 1.7	
FY 2017	2.5	6.0	3.5	
FY 2018	2.8	6.5	3.7	
FY 2019	3.1	7.0	4.0	
FY 2020	3.4	7.6	4.2	

New revenue to the RUTF is displayed in **Table 2**. The RUTF revenues are allocated to street funds by percentages set in the Iowa Code. The PRF receives 47.5%, the Secondary Road Fund receives 20.0%, the Farm-to-Market Fund receives 8.0%, and the City Street Construction Fund receives 20.0%. **Table 3** shows how increased revenue due to [SF 257](#) will be distributed to the street funds. See the [fiscal note](#) for additional information.

Table 2

<b>Estimated Revenue Impact to RUTF</b>			
(in millions)			
	<b>Fuel Tax Increase</b>	<b>Permit Fee Increase</b>	<b>Total</b>
FY 2015	\$ 72.02	\$ -	\$ 72.02
FY 2016	204.11	0.01	204.11
FY 2017	202.29	0.01	202.29
FY 2018	200.03	0.01	200.03
FY 2019	197.70	0.01	197.70
FY 2020	195.29	0.01	195.29



Table 3

Estimated Distributions to Street Funds (in millions)				
	Primary	Counties		City Fund
		Secondary	Farm-to-Market	
FY 2015	\$ 33.6	\$ 18.2	\$ 5.8	\$ 14.5
FY 2016	95.3	51.5	16.3	41.0
FY 2017	94.4	51.1	16.2	40.6
FY 2018	93.4	50.5	16.0	40.2
FY 2019	92.3	49.9	15.8	39.7
FY 2020	91.1	49.3	15.6	39.2

The Department of Revenue identified administrative costs of \$150,000 due to [SF 257](#). These costs will be covered by existing resources.

**Effective Date.** This Act has various effective dates. This Act was approved by the General Assembly on February 24, 2015, and signed by the Governor on February 25, 2015.

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#### SF 274 – Department of Public Health Omnibus Act

**Description.** [Senate File 274](#) changes “hearing aid dispensers” to “hearing aid specialists”, re-establishes the Medical Residency Training State Matching Grant Program, and amends the Medical Residency Training State Matching Grant Program to:

- Permit applicants to have budgeted matching dollars and not have them reserved.
- Increase the match for new medical residency programs from 25.0% to 100.0%.
- Increase the cap for awards to new medical residency programs to 50.0% of all available funds and decrease the maximum cap award to 25.0% of funds for all other recipients.

**Fiscal Impact.** There is no impact to the General Fund. Divisions I and II have no fiscal impact. Division III increases the maximum award from \$500,000 to \$1.0 million for new medical residency training programs. Any programs expanding medical residency slots or programs in excess of the federal residency capacity are limited to \$500,000 and not eligible for any additional funds if less than 95.0% of all funds are awarded. See the [fiscal note](#) for more information.

**Effective Date.** [Senate File 274](#) was approved by the General Assembly on April 8, 2015, and signed by the Governor on April 24, 2015.

**STAFF CONTACT:** Kent Ohms (515-725-2200) [kenneth.ohms@legis.iowa.gov](mailto:kenneth.ohms@legis.iowa.gov)

#### SF 323 – Lottery Proceeds to Iowa Veterans Trust Fund

**Description.** [Senate File 323](#) requires \$2.5 million of lottery revenue to be transferred annually to the Veterans Trust Fund. Under current law, the Lottery Authority is required to conduct a limited series of lottery games to specifically benefit veterans programs. The proceeds from these lottery games are deposited in the Veterans Trust Fund. [Senate File 323](#) repeals the current requirement.

**Background.** The lottery revenues deposited in the Veterans Trust Fund from FY 2009 to FY 2014 have averaged \$2.5 million annually. However, over the last two fiscal years the proceeds have been below the five-year average and have decreased to \$2.1 million in FY 2013 and \$1.8 million in FY 2014. For the first six months of FY 2015, the revenues from lottery games benefitting veterans have increased \$467,000 compared to the same period of FY 2014. According to the Iowa Lottery Authority, the increase is due to the successful release of a \$3 instant-scratch game at the beginning of the fiscal year. The

Lottery Authority discontinued the \$3 instant-scratch game and does not anticipate ticket sales to be as strong in the second half of FY 2015.

**Fiscal Impact.** [Senate File 323](#) will reduce lottery revenues transferred to the General Fund in FY 2016 and FY 2017 by an estimated \$200,000 to \$500,000 annually with a midpoint estimate of \$350,000. The Act will also increase the funds transferred to the Veterans Trust Fund by a like amount.

**Enactment.** [Senate File 323](#) was approved by the General Assembly on March 10, 2015, and signed by the Governor on March 31, 2015.

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### **SF 366 – Peace Officer’s Retirement System Disability Benefits Act**

**Background.** [Senate File 366](#) (Peace Officers’ Retirement System Disability Benefits Act) relates to the reexamination and recalculation of an accidental or ordinary disability retirement benefit for a beneficiary less than 55 years of age under the Public Safety Peace Officers’ Retirement, Accident, and Disability (POR) System. See the [fiscal note](#) published by the LSA on April 9, 2015, for additional information.

**Effective Date.** This Act was approved by the General Assembly on April 27, 2015, and signed by the Governor on May 15, 2015.

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### **SF 462 – Epinephrine in Food Consumption Locations Act**

**Description.** [Senate File 462](#) permits most entities that provide food for human consumption to voluntarily obtain a prescription for epinephrine auto-injectors. This includes the following: school districts, summer camps, recreational camps, youth sports facilities, sports areas, residential service substance abuse treatment facilities, halfway house substance abuse treatment facilities, correctional facilities operated by the Department of Corrections, the state training school, and carnivals. The Act provides for use in good faith of the epinephrine auto-injectors if the authorized personnel reasonably believe a student or individual is having an anaphylactic reaction. The Act requires the Departments of Education, Public Health, and the Boards of Medicine, Nursing, and Pharmacy to adopt administrative rules to implement this Act.

**Fiscal Impact.** Because the Act is permissive and all entities may voluntarily choose whether or not to obtain the epinephrine auto-injectors, the fiscal impact cannot be estimated. Additionally, there are programs available that provide free epinephrine auto-injectors for school buildings.

**Effective Date.** [Senate File 462](#) was approved by the General Assembly on April 8, 2015, and signed by the Governor on April 24, 2015.

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### **SF 485 – Physical Plant and Equipment Levy Bonds**

**Description.** [Senate File 485](#) permits a school district, by board resolution, to exceed the levy rate of \$1.67 per \$1,000 of assessed valuation for the Physical Plant and Equipment Levy (PPEL). The levy rate may be exceeded if the school board has refunded or refinanced a loan agreement under Iowa Code section [297.36](#) that results in a lower amount of interest on the amount of the loan agreement.

**Fiscal Impact.** The estimated fiscal impact is unknown. The number of school districts that may refinance loan agreements that will increase the levy rate based on declining taxable valuations cannot be estimated. Please refer to the [fiscal note](#) for additional information.

**Effective Date.** This Bill is effective on enactment. [Senate File 485](#) was approved by the General Assembly on June 5, 2015.

**STAFF CONTACT:** John Parker (515-725-2249) [John.Parker@legis.iowa.gov](mailto:John.Parker@legis.iowa.gov)

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### **SF 486 – Community College Levy Referendums**

**Levies Renewed by Resolution.** [Senate File 486](#) provides changes to two property tax levies available to community college districts. It allows both the Facilities Levy and the voter-approved portion of the Equipment Levy to be continued by resolution of the Board of Trustees without voter approval after a levy has been approved by voters for two consecutive elections and has been in place for 20 consecutive years. The boards may continue each of the levies by resolution at the current rates for periods not exceeding 10 years. Provision is made for discontinuation or rate change by petition of eligible electors and a subsequent election.

**Fiscal Impact.** It is estimated that SF 486 will save community college districts statewide an average of \$100,000 annually in election and promotion costs, beginning in FY 2016. Levies eligible for this provision will generate approximately \$842,000 in FY 2017, \$2.6 million in FY 2018, \$4.7 million in FY 2019, and \$5.1 million in FY 2020. See the [fiscal note](#) published by the LSA on April 3, 2015 for additional information.

**Effective Date.** This Act was approved by the General Assembly on May 12, 2015, and signed by the Governor on May 22, 2015.

**STAFF CONTACT:** Robin Madison (515-281-5270) [robin.madison@legis.iowa.gov](mailto:robin.madison@legis.iowa.gov)

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### **SF 488 – Air Quality Fee Fund Act**

**Description.** [Senate File 488](#) establishes fees for air quality programs in the Department of Natural Resources (DNR) and specifies the Funds where the fees are deposited. The Act also specifies what type of air quality program expenditures can be paid for with each type of fee. The DNR will meet annually with stakeholder groups to review the revenues and expenses for each Fund to determine the next year's budget.

**Fiscal Impact.** The fiscal impact of SF 488 is estimated to be an increase in fee revenue of \$1.1 million for FY 2016 (only six months of fees will be collected) and \$2.5 million each year thereafter.

**Effective Date.** This Act was approved by the General Assembly on April 22, 2015, and signed by the Governor on May 15, 2015.

**Additional Information:** The first stakeholder meeting was June 9, 2015. Additional information is available at: <http://www.iowadnr.gov/InsideDNR/RegulatoryAir/StakeholderInvolvement>.

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### **SF 501 – Tuition Refunds and Interstate Reciprocity Act**

**Funding Summary.** [Senate File 501](#) creates a Tuition Refund Fund and appropriates any moneys in the Fund to the Office of the Attorney General for purposes of student tuition refunds. The Office of the Attorney General has indicated its intention to transfer \$100,000 from the Mortgage Servicing Settlement Fund to the Tuition Refund Fund.

**Interstate Reciprocity Agreement.** Legislation enacted in 2014 permitted Iowa to participate in State Authorization Reciprocity Agreements (SARA) administered by the four regional higher education compacts, including Midwest Higher Education Compact (MHEC) of which Iowa is a member. SARA is intended to simplify the process for colleges and universities wishing to offer distance education to students outside the state in which the school is operating.

**Iowa's Application.** In 2014, Iowa's application to SARA was deemed inadequate because it preserved the rights of Iowa students to rely on Iowa's consumer protection laws, including the right to a full tuition refund. Under SARA, a student seeking a refund must rely first on the laws of the state in which the school is operating. If that state does not guarantee a full refund, the student must rely on the provisions of their enrollment agreement with the school. Under [SF 501](#), Iowans will be able to seek a refund from the Attorney General in the event that the first two options do not result in a full refund.

**Fiscal Impact.** The College Student Aid Commission is hopeful that the passage of [SF 501](#) will allow Iowa to participate in SARA and that this will benefit Iowa's colleges and universities that offer distance education outside of Iowa. See the [fiscal note](#) published by the LSA on May 7, 2015 for additional information.

**Effective Date.** This Act was approved by the General Assembly on May 12, 2015, and signed by the Governor on May 22, 2015.

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**BUDGET RECAP FOR FY 2014 – FY 2016**  
**(formerly “Year in Review”)**

**FY 2014.** The FY 2014 General Fund budget ended the fiscal year with a surplus of \$706.8 million. This was \$174.3 million less than the revised estimated surplus in place during the 2014 Session. Several factors contributed to the drop in the surplus:

Net General Fund receipts for FY 2014 ended the year \$167.5 million (2.5%) less than was originally estimated.

The final surplus carryforward ended the fiscal year at \$679.3 million. This amount was \$138.6 million more than estimated when the FY 2014 budget was first enacted. The growth of the surplus carryforward was the result of a larger than anticipated General Fund surplus in FY 2013 and lower than anticipated expenditures from the FY 2014 Performance of Duty appropriation.

Net appropriations (after reversions) were \$14.3 million (0.2%) less than the initial budget, due to reversions and adjustments to standing appropriations.

During FY 2014, the net General Fund receipts totaled \$6,489.1 million, a reduction of \$279.7 million (4.1%) compared to FY 2013. Of this reduction, \$120.3 million was due to the transfer of all cigarette and tobacco taxes to the Health Care Trust Fund in FY 2014 to be used for funding the Medicaid Program.

Personal income tax experienced a reduction of \$239.2 million (7.0%), although \$84.6 million is related to the payment of the new Taxpayers Trust Fund Tax Credit enacted in 2013. The General Fund received a FY 2014 transfer of \$84.6 million in FY 2014 from the Taxpayer Trust Fund Tax Credit Fund to reimburse the General Fund for the tax credits.

The combined balances in the Cash Reserve and Economic Emergency Funds totaled \$669.9 million in FY 2014.

**FY 2015.** According to a preliminary spring 2015 report by the National Conference of State Legislatures (NCSL), state fiscal conditions remain stable. Most states, including Iowa, are at or above the revenue forecast, while five states are not expected to reach their respective FY 2015 forecasts. The Iowa Revenue Estimating Conference (REC) met on March 19, 2015, and lowered the December estimate for FY 2015 by \$89.7 million. The reduction of the estimate was largely due to the enactment of [SF 126](#) (Internal Revenue Code Update Act) in February 2015. [Senate File 126](#), which is estimated to reduce FY 2015 revenue by \$99.0 million, conforms Iowa's revenue laws to incorporate federal changes enacted from January 1, 2014, through January 1, 2015. The Act was also applied retroactively to tax year 2014. Despite the reduction, the March estimate of the REC for FY 2015 net General Fund receipts totaled \$6,767.4 million, an increase of \$278.3 million (4.3%) compared to actual FY 2014.

The total funds available in the General fund for FY 2015 are estimated at \$7,409.6 billion. This includes the REC estimate of \$6,767.4 million and a surplus carryforward balance of \$642.2 million. Net General Fund appropriations for FY 2015 total \$7,124.2 million. This includes previously enacted appropriations

of \$6,994.3 million and supplemental appropriations totaling \$134.9 million. The supplemental appropriations (passed in [HF 666](#)) included \$43.0 million to help fund the projected shortfall in Medicaid for FY 2015. [Senate File 505](#) (Health and Human Services Appropriations Bill) also included various budget adjustments that provided another \$15.8 million for Medicaid in FY 2015. Another significant supplemental appropriation included in [HF 666](#) was \$55.7 million for State School Aid that will be allocated to school districts in FY 2016.

The FY 2015 General Fund surplus is estimated to be \$285.4 million and the combined balances in the Cash Reserve and Economic Emergency Funds total \$696.4 million. In addition, the Taxpayers Trust Fund has a balance of \$8.1 million, which, by statute, is not a large enough balance to trigger a tax credit for qualified individuals for tax year 2015.

**FY 2016.** For FY 2016, most economic indicators continue to be positive. One set of indicators, the Department of Revenue's [Iowa Leading Indicators Index](#), has declined from the September 2014 high point. In April, only two of the eight indicators contributed positively to the index. The March REC lowered the FY 2016 December estimate of \$7,194.6 million by \$19.1 million (0.3%) to \$7,175.5 million. However, the revised estimate represents revenue growth of \$408.1 million (6.0%) compared to the March estimate for FY 2015.

The FY 2016 General Fund budget enacted by the 2015 General Assembly was based on total available revenue of \$7,433.0 million. This includes the March 2015 revenue estimate of \$7,175.5 million, net revenue increases of \$9.2 million enacted during the 2015 Legislative Session, and a surplus carryforward balance of \$248.3 million.

The General Assembly appropriated \$7,175.2 million from the General Fund for FY 2016; an increase of \$46.0 million (0.6%) compared to the FY 2015 appropriations (including \$134.9 million in supplemental appropriations). The FY 2016 appropriations were \$185.4 million below the expenditure limitation.

The ending balance (surplus) for FY 2016 is estimated to be \$262.8 million and the reserve funds are estimated to be at the statutory maximum of \$718.5 million, 10.0% of the adjusted revenue estimate. The balance in the Taxpayers Trust Fund for FY 2016 will remain at \$8.1 million, as the required statutory criteria that would enable the Trust Fund to receive additional funding was not met.

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This document is available online at: <https://www.legis.iowa.gov/publications/fiscal/fiscalUpdate>



**State of Iowa**  
**Projected Condition of the General Fund Budget**  
**Preliminary Report**  
(Dollars in Millions)

	Actual FY 2014	FY 2015		FY 2016		FY 2017	
		Gov Rec	Leg. Action	Gov Rec	Leg. Action	Gov Rec	Leg. Action
<b>Funds Available:</b>							
Receipts	\$ 7,712.0	\$ 8,003.8	\$ 8,003.8	\$ 8,482.0	\$ 8,482.0		
Refund (Accrual Basis)	- 955.3	- 937.0	- 937.0	- 953.0	- 953.0		
School Infras. Refunds (Accrual)	- 440.4	- 450.7	- 450.7	- 473.7	- 473.7		
Accruals (Net)	- 16.2	27.4	27.4	20.0	20.0		
Transfers	189.0	123.9	123.9	100.2	100.2		
Net Receipts	6,489.1	6,767.4	6,767.4	7,175.5	7,175.5	7,462.5	7,462.5
Legislative Revenue Adjustments	0.0	0.0	0.0	- 0.8	9.2	- 1.7	4.0
Subtotal Receipts	6,489.1	6,767.4	6,767.4	7,174.7	7,184.7	7,460.8	7,466.5
Surplus Carryforward (EEF Excess)	679.3	642.2	642.2	387.2	248.3	188.9	223.2
<b>Total Funds Available</b>	<b>\$ 7,168.4</b>	<b>\$ 7,409.6</b>	<b>\$ 7,409.6</b>	<b>\$ 7,561.9</b>	<b>\$ 7,433.0</b>	<b>\$ 7,649.7</b>	<b>\$ 7,689.7</b>
<b>Expenditure Limitation</b>				<b>\$ 7,490.1</b>	<b>\$ 7,360.6</b>	<b>\$ 7,575.1</b>	<b>\$ 7,614.5</b>
<b>Estimated Appropriations and Expenditures:</b>							
Appropriations	\$ 6,482.6	\$ 6,994.3	\$ 6,994.3	\$ 7,341.0	\$ 7,175.2	\$ 7,525.2	\$ 2,423.5
Supplemental/Deappropriations			134.9				
<b>Total Appropriations</b>	<b>\$ 6,482.6</b>	<b>\$ 6,994.3</b>	<b>\$ 7,129.2</b>	<b>\$ 7,341.0</b>	<b>\$ 7,175.2</b>	<b>\$ 7,525.2</b>	<b>\$ 2,423.5</b>
Reversions	- 21.0	- 5.0	- 5.0	- 5.0	- 5.0	- 5.0	- 5.0
<b>Net Appropriations</b>	<b>\$ 6,461.6</b>	<b>\$ 6,989.3</b>	<b>\$ 7,124.2</b>	<b>\$ 7,336.0</b>	<b>\$ 7,170.2</b>	<b>\$ 7,520.2</b>	<b>\$ 2,418.5</b>
<b>Ending Balance - Surplus</b>	<b>\$ 706.8</b>	<b>\$ 420.3</b>	<b>\$ 285.4</b>	<b>\$ 225.9</b>	<b>\$ 262.8</b>	<b>\$ 129.5</b>	<b>\$ 5,271.2</b>
<b>Under (Over) Expenditure Limitation</b>				<b>\$ 149.1</b>	<b>\$ 185.4</b>	<b>\$ 49.9</b>	<b>\$ 5,191.0</b>

NOTE: The numbers in this report are subject to change. The Legislative Services Agency is continuing to evaluate the fiscal impact of legislation passed by the 2015 General Assembly.

**State of Iowa**  
**General Fund Appropriation Bills**  
(Dollars in Millions)

Bill No.	Bill Name	Gov Rec			Legislative Action		
		FY 2015 Supp	FY 2016	FY 2017	FY 2015 Supp	FY 2016	FY 2017
HF 659	Administration and Regulation	\$ 0.0	\$ 53.2	\$ 0.0	\$ 0.0	\$ 51.8	\$ 25.9
SF 494	Agriculture and Natural Resources	0.0	44.6	0.0	0.0	43.1	21.6
SF 499	Economic Development	0.0	44.5	0.0	0.0	42.3	21.6
HF 658	Education	0.0	1,022.4	0.0	0.0	992.2	505.4
SF 505	Health and Human Services	0.0	1,930.6	0.0	0.0	1,839.4	919.7
SF 497	Justice System	0.0	561.6	0.0	0.0	561.2	280.6
SF 496	Judicial Branch	0.0	182.8	0.0	0.0	174.6	87.3
HF 650	Infrastructure Appropriations Bill	0.0	0.0	0.0	0.0	- 17.5	0.0
SF 171	School Supplemental State Aid	0.0	2,950.3	0.0	0.0	2,965.3	0.0
HF 166	Disabled Veterans Property Tax Credit	0.0	0.0	0.0	0.0	0.6	2.4
HF 666	FY 2015 Supplemental Appropriations Bill	0.0	0.0	0.0	134.9	- 9.5	0.0
SF 510	Standing Appropriations Bill	0.0	0.0	0.0	0.0	- 31.3	- 19.5
Current Law	Standing Appropriations (Current Law)	0.0	551.0	0.0	0.0	563.1	578.6
	<b>Total</b>	<b>\$ 0.0</b>	<b>\$ 7,341.0</b>	<b>\$ 0.0</b>	<b>\$ 134.9</b>	<b>\$ 7,175.2</b>	<b>\$ 2,423.5</b>

**State of Iowa**  
**General Fund Revenue Adjustments by Act**  
(Dollars in Millions)

Bill No.		Gov Rec			Legislative Action		
		FY 2015	FY 2016	FY 2017	FY 2015	FY 2016	FY 2017
SF 126	Internal Revenue Code Update Bill	\$ - 99.0	\$ 19.2	\$ 19.6	\$ - 99.0	\$ 19.2	\$ 19.6
<b>Total Revenue Adj. included in March REC</b>		<b>\$ - 99.0</b>	<b>\$ 19.2</b>	<b>\$ 19.6</b>	<b>\$ - 99.0</b>	<b>\$ 19.2</b>	<b>\$ 19.6</b>
Gov	Student Debt Reduction Organizations	\$ 0.0	\$ - 0.8	\$ - 1.7	\$ 0.0	\$ 0.0	\$ 0.0
HF 603	Sales Tax Exemption-Self-pay Washers/Dryers					- 0.6	- 0.6
HF 645	Renewable Energy Tax Credit - Refuse Conv Facility					- 0.9	- 1.1
HF 616	Property, Sales, and Income Tax Law Changes					- 0.3	- 0.3
HF 661	Inheritance Tax Stepchildren Descendants					0.0	- 0.5
SF 323	Veterans Trust Fund - Lottery Revenue					- 0.4	- 0.4
SF 505	Iowa ABLE Savings Plan Trust					0.0	- 5.9
SF 510	Iowa Education Savings Plan Trust					- 0.5	- 0.1
SF 510	New Jobs Training Agreement					- 0.4	- 0.4
SF 510	Enhancement of Court Debt Collection					10.0	11.0
SF 510	Prevention of Fraudulent Tax Returns					2.3	2.3
<b>Total Revenue Adj. not included in REC Estimate</b>		<b>\$ 0.0</b>	<b>\$ - 0.8</b>	<b>\$ - 1.7</b>	<b>\$ 0.0</b>	<b>\$ 9.2</b>	<b>\$ 4.0</b>
<b>Total All Revenue Adjustments</b>		<b>\$ - 99.0</b>	<b>\$ 18.4</b>	<b>\$ 17.9</b>	<b>\$ - 99.0</b>	<b>\$ 28.4</b>	<b>\$ 23.6</b>

**State of Iowa**  
**Expenditure Limitation Calculation**  
(Dollars in Millions)

FY 2016							FY 2017									
Gov Rec				Legislative Action			Gov Rec			Legislative Action						
Amount		%	Expend. Limit	Amount		%	Expend. Limit	Amount		%	Expend. Limit	Amount		%	Expend. Limit	
Revenue Estimating Conference																
Receipts		\$ 8,482.0	99%	\$ 8,397.2	\$ 8,482.0		99%	\$ 8,397.2								
Refund (Accrual Basis)		- 953.0	99%	- 943.5	- 953.0		99%	- 943.5								
School Infrs. Refunds (Accrual)		- 473.7	99%	- 469.0	- 473.7		99%	- 469.0								
Accruals (Net)		20.0	99%	19.8	20.0		99%	19.8								
Transfers		100.2	99%	99.2	100.2		99%	99.2								
Total (March 2015 Estimate)		\$ 7,175.5		\$ 7,103.7	\$ 7,175.5			\$ 7,103.7	\$ 7,462.5		99%	\$ 7,387.9	\$ 7,462.5		99%	\$ 7,387.9
Revenue Adjustments:																
Gov	Student Debt Reduction Organizations	\$ - 0.8	100%	\$ - 0.8	\$ 0.0		0%	\$ 0.0	\$ - 1.7		100%	\$ - 1.7	\$ 0.0		0%	\$ 0.0
HF 603	Sales Tax Exemption-Self-pay Washers/Dryers	0.0	0%	0.0	- 0.6		100%	- 0.6	0.0		0%	0.0	- 0.6		100%	- 0.6
HF 645	Renewable Energy Tax Credit - Refuse Conv Facility	0.0	0%	0.0	- 0.9		100%	- 0.9	0.0		0%	0.0	- 1.1		100%	- 1.1
HF 616	Property, Sales, and Income Tax Law Changes	0.0	0%	0.0	- 0.3		100%	- 0.3	0.0		0%	0.0	- 0.3		100%	- 0.3
HF 661	Inheritance Tax Stepchildren Descendants	0.0	0%	0.0	0.0		0%	0.0	0.0		0%	0.0	- 0.5		100%	- 0.5
SF 323	Veterans Trust Fund - Lottery Revenue	0.0	0%	0.0	- 0.4		100%	- 0.4	0.0		0%	0.0	- 0.4		100%	- 0.4
SF 505	Iowa ABLE Savings Plan Trust	0.0	0%	0.0	0.0		0%	0.0	0.0		0%	0.0	- 5.9		100%	- 5.9
SF 510	Iowa Education Savings Plan Trust	0.0	0%	0.0	- 0.5		100%	- 0.5	0.0		0%	0.0	- 0.1		100%	- 0.1
SF 510	New Jobs Training Agreement	0.0	0%	0.0	- 0.4		100%	- 0.4	0.0		0%	0.0	- 0.4		100%	- 0.4
SF 510	Enhancement of Court Debt Collection	0.0	0%	0.0	10.0		95%	9.5	0.0		0%	0.0	11.0		95%	10.5
SF 510	Prevention of Fraudulent Tax Returns	0.0	0%	0.0	2.3		95%	2.2	0.0		0%	0.0	2.3		95%	2.2
Subtotal Revenue Adjustment		\$ - 0.8		\$ - 0.8	\$ 9.2			\$ 8.6	\$ - 1.7			\$ - 1.7	\$ 4.0			\$ 3.4
Transfer from Economic Emergency Fund		\$ 387.2	100%	\$ 387.2	\$ 248.3		100%	\$ 248.3	\$ 188.9		100%	\$ 188.9	\$ 223.2		100%	\$ 223.2
Total Adjustments		\$ 386.4		\$ 386.4	\$ 257.5			\$ 256.9	\$ 187.2			\$ 187.2	\$ 227.2			\$ 226.6
Expenditure Limitation		\$ 7,561.9		\$ 7,490.1	\$ 7,433.0			\$ 7,360.6	\$ 7,649.7			\$ 7,575.1	\$ 7,689.7			\$ 7,614.5

## State of Iowa Reserve Funds

(Dollars in Millions)

### Cash Reserve Fund (CRF)

	Actual	FY 2015		FY 2016		FY 2017	
	FY 2014	Gov Rec	Estimated	Gov Rec	Leg. Action	Gov Rec	Leg. Action
<b>Funds Available</b>							
Balance Brought Forward	\$ 466.9	\$ 489.3	\$ 489.3	\$ 522.3	\$ 522.3	\$ 538.1	\$ 538.9
Gen. Fund Appropriation from Surplus	927.7	706.8	706.8	420.3	285.4	225.9	262.8
Intrastate Receipts (credited after close of FY)	2.1	0.0	0.0	0.0	0.0	0.0	0.0
<b>Total Funds Available</b>	<u>\$ 1,396.7</u>	<u>\$ 1,196.1</u>	<u>\$ 1,196.1</u>	<u>\$ 942.6</u>	<u>\$ 807.7</u>	<u>\$ 764.0</u>	<u>\$ 801.7</u>
<b>Appropriations &amp; Transfers</b>							
Appropriations	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0
<b>Total Appropriations &amp; Transfers</b>	<u>\$ 0.0</u>	<u>\$ 0.0</u>	<u>\$ 0.0</u>	<u>\$ 0.0</u>	<u>\$ 0.0</u>	<u>\$ 0.0</u>	<u>\$ 0.0</u>
Reversions (credited after close of fiscal year)	0.0						
Excess Transferred to EEF	- 907.4	- 673.8	- 673.8	- 404.5	- 268.8	- 204.4	- 241.7
<b>Balance Carried Forward</b>	<u>\$ 489.3</u>	<u>\$ 522.3</u>	<u>\$ 522.3</u>	<u>\$ 538.1</u>	<u>\$ 538.9</u>	<u>\$ 559.6</u>	<u>\$ 560.0</u>
<i>Maximum 7.5%</i>	\$ 487.2	\$ 522.3	\$ 522.3	\$ 538.1	\$ 538.9	\$ 559.6	\$ 560.0

### Economic Emergency Fund (EEF)

	Actual	FY 2015		FY 2016		FY 2017	
	FY 2014	Gov Rec	Estimated	Gov Rec	Leg. Action	Gov Rec	Leg. Action
<b>Funds Available</b>							
Balance Brought Forward	\$ 144.4	\$ 180.6	\$ 180.6	\$ 174.1	\$ 174.1	\$ 179.4	\$ 179.6
Excess from Cash Reserve	907.4	673.8	673.8	404.5	268.8	204.4	241.7
Other Receipts (credited after close of fiscal year)	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Total Funds Available</b>	<u>\$ 1,051.8</u>	<u>\$ 854.4</u>	<u>\$ 854.4</u>	<u>\$ 578.6</u>	<u>\$ 442.9</u>	<u>\$ 383.8</u>	<u>\$ 421.3</u>
<b>Appropriations &amp; Transfers</b>							
Excess Transferred to Taxpayer Trust Fund	\$ - 60.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0
Bond Repayment Fund	- 116.1	0.0	0.0	0.0	0.0	0.0	0.0
State Appeal Board	0.0	0.0	0.0	0.0	- 3.0	0.0	- 3.0
Executive Council - Performance of Duty	- 15.8	- 38.1	- 38.1	- 12.0	- 12.0	- 8.4	- 8.4
Excess Transferred to General Fund	-679.3	- 642.2	- 642.2	- 387.2	- 248.3	- 188.9	- 223.2
<b>Balance Carried Forward</b>	<u>\$ 180.6</u>	<u>\$ 174.1</u>	<u>\$ 174.1</u>	<u>\$ 179.4</u>	<u>\$ 179.6</u>	<u>\$ 186.5</u>	<u>\$ 186.7</u>
<i>Maximum 2.5%</i>	\$ 162.4	\$ 174.1	\$ 174.1	\$ 179.4	\$ 179.6	\$ 186.5	\$ 186.7

### Combined Reserve Fund Balances

	Actual	FY 2015		FY 2016		FY 2017	
	FY 2014	Gov Rec	Estimated	Gov Rec	Leg. Action	Gov Rec	Leg. Action
Cash Reserve Fund	\$ 489.3	\$ 522.3	\$ 522.3	\$ 538.1	\$ 538.9	\$ 559.6	\$ 560.0
Economic Emergency Fund	180.6	174.1	174.1	179.4	179.6	186.5	186.7
<b>Total CRF and EEF</b>	<u>\$ 669.9</u>	<u>\$ 696.4</u>	<u>\$ 696.4</u>	<u>\$ 717.5</u>	<u>\$ 718.5</u>	<u>\$ 746.1</u>	<u>\$ 746.7</u>



### Taxpayer Trust Fund

(Dollars in Millions)

	Actual FY 2014	Estimated FY 2015	FY 2016		FY 2017	
			Gov Rec	Leg. Action	Gov Rec	Leg. Action
<b>Funds Available</b>						
Balance Brought Forward	\$ 60.0	\$ 35.5	\$ 8.1	\$ 8.1	\$ 8.1	\$ 8.1
Economic Emergency Transfer	60.0	0.0	0.0	0.0	0.0	0.0
<b>Total Funds Available</b>	<u>\$ 120.0</u>	<u>\$ 35.5</u>	<u>\$ 8.1</u>	<u>\$ 8.1</u>	<u>\$ 8.1</u>	<u>\$ 8.1</u>
<b>Transfer to Tax Credit Fund</b>	<u>\$ 120.0</u>	<u>\$ 35.5</u>	<u>\$ 0.0</u>	<u>\$ 0.0</u>	<u>\$ 0.0</u>	<u>\$ 0.0</u>
Reversion from Tax Credit Fund	\$ 35.5	\$ 8.1				
<b>Ending Balance</b>	<u>\$ 35.5</u>	<u>\$ 8.1</u>	<u>\$ 8.1</u>	<u>\$ 8.1</u>	<u>\$ 8.1</u>	<u>\$ 8.1</u>

### Taxpayer Trust Fund Tax Credit Fund

(Dollars in Millions)

	Actual FY 2014	Estimated FY 2015	FY 2016		FY 2017	
			Gov Rec	Leg. Action	Gov Rec	Leg. Action
<b>Funds Available</b>						
Balance Brought Forward	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0
Transfer from Taxpayers Trust Fund	120.0	35.5	0.0	0.0	0.0	0.0
Interest	0.1					
<b>Total Funds Available</b>	<u>\$ 120.1</u>	<u>\$ 35.5</u>	<u>\$ 0.0</u>	<u>\$ 0.0</u>	<u>\$ 0.0</u>	<u>\$ 0.0</u>
<b>Expenditures</b>						
Transfer to General Fund	\$ 84.6	\$ 27.4	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0
Reversion to the Taxpayer Trust Fund	35.5	8.1	0.0	0.0	0.0	0.0
<b>Total Expenditures</b>	<u>\$ 120.1</u>	<u>\$ 35.5</u>	<u>\$ 0.0</u>	<u>\$ 0.0</u>	<u>\$ 0.0</u>	<u>\$ 0.0</u>
<b>Ending Balance</b>	<u>\$ 0.0</u>	<u>\$ 0.0</u>	<u>\$ 0.0</u>	<u>\$ 0.0</u>	<u>\$ 0.0</u>	<u>\$ 0.0</u>

### Taxpayer Trust Fund Calculation

(Dollars in Millions)

	FY 2013	FY 2014	FY 2015		FY 2016	
			Gov Rec	Leg. Action	Gov Rec	Leg. Action
Actual /Estimated	\$ 6,768.7	\$ 6,489.1	\$ 6,767.4	\$ 6,767.4	\$ 7,174.7	\$ 7,184.7
Adjusted Revenue Estimate	- 6,224.3	- 6,496.6	- 6,963.6	- 6,963.6	- 7,174.7	- 7,184.7
Maximum to Taxpayer Trust Fund	<u>\$ 544.4</u>	<u>\$ - 7.5</u>	<u>\$ - 196.2</u>	<u>\$ - 196.2</u>	<u>\$ 0.0</u>	<u>\$ 0.0</u>

**Adjusted Revenue Estimate  
and Reserve Fund Goal Calculations**  
(Dollars in Millions)

	FY 2014	FY 2015	FY 2016		FY 2017	
			Gov Rec	Leg. Action	Gov Rec	Leg. Action
REC Estimates	\$ 6,739.8	\$ 6,983.2	\$ 7,175.5	\$ 7,175.5	\$ 7,462.5	\$ 7,462.5
Revenue Adjustments	-243.2	-19.6	-0.8	9.2	-1.7	4.0
Adjusted Revenue Estimate	<u>\$ 6,496.6</u>	<u>\$ 6,963.6</u>	<u>\$ 7,174.7</u>	<u>\$ 7,184.7</u>	<u>\$ 7,460.8</u>	<u>\$ 7,466.5</u>
<u>Reserve Fund Goals</u>						
Cash Reserve Fund	\$ 487.2	\$ 522.3	\$ 538.1	\$ 538.9	\$ 559.6	\$ 560.0
Economic Emergency Fund	162.4	174.1	179.4	179.6	186.5	186.7
Total	<u>\$ 649.6</u>	<u>\$ 696.4</u>	<u>\$ 717.5</u>	<u>\$ 718.5</u>	<u>\$ 746.1</u>	<u>\$ 746.7</u>

# Rebuild Iowa Infrastructure Fund (RIIF)

	Actual FY 2014	Estimated FY 2015	FY 2016		FY 2017	
			Gov Rec	Leg. Action	Gov Rec	Leg. Action
<b>Resources</b>						
Balance Forward	\$ 1,343,010	\$ 12,257,315	\$ 19,640,731	\$ 19,640,731	\$ 24,322,001	\$ 200,000
<b>Casino Wagering Tax Revenues and Fees</b>						
Wagering Tax Receipts and Fees	128,193,830	138,000,000	148,400,000	148,400,000	148,400,000	148,400,000
0.2% AGR Allocation	1,097,576	1,100,000	1,200,000	1,200,000	1,200,000	1,200,000
Rev Bond Debt Service Transfer	2,888,873	3,033,975	3,033,975	3,033,975	3,033,975	3,033,975
Federal Subsidy Holdback Transfer	3,756,024	3,750,000	3,750,000	3,750,000	3,750,000	3,750,000
School Inf Bond Debt Ser Transfer	5,007,817	0	0	0	0	0
Boat/Casino License Fees	6,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
<b>Subtotal Wagering Tax Revenues and Fees</b>	<b>146,944,120</b>	<b>150,883,975</b>	<b>161,383,975</b>	<b>161,383,975</b>	<b>161,383,975</b>	<b>161,383,975</b>
CHIP Contingency Fund Transfer	3,178,811	8,131,837	0	0	0	0
Former GIVF Unobligated Balance	40,108,406	0	0	0	0	0
Interest	1,898,036	1,900,000	1,900,000	1,900,000	1,900,000	1,900,000
MSA Tobacco Payment/Endowment	17,962,930	16,110,027	16,019,844	16,019,844	15,947,476	15,947,476
<b>Total Resources</b>	<b>\$ 211,435,313</b>	<b>\$ 189,283,154</b>	<b>\$ 198,944,550</b>	<b>\$ 198,944,550</b>	<b>\$ 203,553,452</b>	<b>\$ 179,431,451</b>
<b>Appropriations</b>						
<b>Administrative Services</b>						
Major Maintenance	\$ 3,800,000	\$ 14,000,000	\$ 0	\$ 9,974,856	\$ 0	\$ 0
CHIP Funded Major Maintenance	11,310,648	0	0	0	0	0
<b>Agriculture &amp; Land Stewardship</b>						
Water Quality Initiative	0	0	3,100,000	5,200,000	0	0
Ag Drainage Wells	0	0	1,920,000	1,920,000	0	0
<b>Corrections</b>						
Mitchellville Construction/One-Time Costs	15,569,040	0	0	0	0	0
Ft. Madison Construction/One-Time Costs	3,000,000	0	0	0	0	0
Construction Project Mgmt	200,000	0	0	0	0	0
CBC District 5 Infrastructure	0	0	0	500,000	0	0
<b>Cultural Affairs</b>						
25th Anniversary Historical Building Renovation	1,000,000	0	8,630,000	0	20,270,101	0
Great Places Infrastructure Grants	1,000,000	1,000,000	0	1,000,000	0	0
Strengthening Communities Grants	0	0	0	500,000	0	0
Civil War Memorial	0	0	0	150,000	0	0
Veterans Memorial	0	0	0	12,000	0	0
<b>Economic Development</b>						
Community Attraction & Tourism Grants	7,000,000	5,000,000	0	5,000,000	0	0
Regional Sport Authorities	500,000	500,000	500,000	500,000	500,000	0
World Food Prize	100,000	200,000	200,000	300,000	200,000	0
Homeless Shelters Youth Opp. Ctr	0	250,000	0	0	0	0
Fort Des Moines Museum Improvements	0	100,000	0	150,000	0	0
Camp Sunnyside Facilities Improvements	0	250,000	0	0	0	0
<b>Education</b>						
ICN Part III & Maintenance & Leases	0	0	0	2,727,000	0	0
Statewide Education Data Warehouse	0	0	0	600,000	0	0
IPTV Equipment Replacement	0	0	0	1,256,200	0	0
<b>Homeland Security</b>						
Mass Notification and Emer Messaging System	0	0	0	400,000	0	0

# Rebuild Iowa Infrastructure Fund (RIIF)

	Actual FY 2014	Estimated FY 2015	FY 2016		FY 2017	
			Gov Rec	Leg. Action	Gov Rec	Leg. Action
<b>Human Rights</b>						
Criminal Justice Info System Integration (CJIS)	0	0	0	1,300,000	0	0
Justice Data Warehouse	0	0	0	159,474	0	0
<b>Human Services</b>						
Nursing Home Facility Improvements	150,000	500,000	0	728,818	0	0
Broadlawns Mental Health Facilities	0	3,000,000	2,000,000 *	2,000,000 *	0	0
Brain Injury Rehabilitation Facility Infrastructure	0	0	0	500,000	0	0
The Homestead Autism Facilities	0	825,000	0	0	0	0
Vocational Services Facility	0	0	0	500,000	0	0
Youth Emergency Shelter Facility Infra	0	0	0	500,000	0	0
New Hope Center Remodel	0	250,000	0	0	0	0
<b>Iowa Finance Authority</b>						
State Housing Trust Fund	3,000,000	3,000,000	3,000,000 *	3,000,000 *	3,000,000 *	3,000,000 *
<b>Iowa Telecomm and Technology Commission</b>						
ICN Equipment Replacement	0	0	0	2,248,653	0	0
<b>Management</b>						
Technology Reinvestment Fund	14,310,000	0	0		0	0
Environment First Fund	42,000,000	42,000,000	42,000,000 *	42,000,000 *	42,000,000 *	42,000,000 *
Searchable Online Budget and Tax Database	0	0	0	45,000	0	0
Electronic Grants Management System	0	0	0	50,000	0	0
<b>Natural Resources</b>						
State Park Infrastructure	5,000,000	5,000,000	0	5,000,000	0	0
Lake Restoration & Water Quality	8,600,000	9,600,000	9,600,000	9,600,000	9,600,000	0
Lake Delhi Dam Restoration	2,500,000	0	0	0	0	0
Water Trails and Low Head Dam Grants	1,000,000	2,000,000	2,000,000	1,750,000	2,000,000	0
Good Earth State Park	0	2,000,000	0	0	0	0
Iowa Park Foundation	0	2,000,000	0	0	0	0
<b>Public Defense</b>						
Facility/Armory Maintenance	2,000,000	2,000,000	2,000,000	2,000,000	0	0
Statewide - Readiness Centers	2,000,000	2,000,000	2,000,000	2,000,000	0	0
Camp Dodge Infrastructure Upgrades	500,000	0	500,000	500,000	0	0
Gold Star Museum Upgrades	0	250,000	0	0	0	0
<b>Public Health</b>						
M&CH Database Integration	0	0	0	500,000	0	0
Polysomnography Software	0	0	0	36,000	0	0
Congenital & Inherited Disorders Registry	0	0	0	300,000	0	0
<b>Public Safety</b>						
Fire Training Mobile Units	0	0	0	100,000	0	0
<b>Regents</b>						
Tuition Replacement	27,867,775	29,735,423	30,237,549	30,237,549	33,473,351	0
ISU - Biosciences Building	0	0	11,000,000 *	11,000,000 *	19,500,000 *	19,500,000 *
ISU Ag/Biosystems Eng Complex Phase II	21,750,000	18,600,000	0	0	0	0
UI Dental Science Bldg	9,750,000	8,000,000	0	0	0	0
UI Pharmacy Building Renovation	0	0	13,000,000 *	13,000,000 *	29,000,000 *	29,000,000 *
UNI Bartlett Hall Renovation	10,267,000	1,947,000	0	0	0	0
Schindler Ed Center Renovation	0	0	11,000,000 *	11,000,000 *	13,600,000 *	13,600,000 *
UNI Schindler Ed Center Renovation Increase	0	0	4,000,000	4,000,000	2,300,000	2,300,000
ISU - Student Innovation Center	0	0	0	0	0	1,000,000
ISU - Vet Lab Cancer Equipment	0	0	0	330,000	0	0
IPR - Radio Transmitter	0	0	0	100,000	0	0

### Rebuild Iowa Infrastructure Fund (RIIF)

	Actual FY 2014	Estimated FY 2015	FY 2016		FY 2017	
			Gov Rec	Leg. Action	Gov Rec	Leg. Action
<b>Secretary of State</b>						
Voter Registration System Update	0	0	0	450,000	0	0
Voter Reg Data Processing	0	0	0	234,000	0	0
<b>State Fair</b>						
Youth Inn Remodel and Improvements	0	825,000	2,325,000 *	2,325,000 *	0	0
<b>Transportation</b>						
Railroad Revolving Loan and Grant Fund	0	4,000,000	2,000,000	2,000,000	2,000,000	0
Recreational Trails	3,000,000	6,000,000	2,500,000	3,400,000	2,500,000	0
Public Transit Vertical Infra Grants	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	0
Commercial Aviation Infrastructure Grants	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	0
General Aviation Infrastructure Grants	750,000	750,000	750,000	750,000	750,000	0
Linking Iowa's Transportation	0	0	5,500,000	0	0	0
<b>Treasurer</b>						
County Fairs Infrastructure	1,060,000	1,060,000	1,060,000	1,060,000	1,060,000	0
Iowa ABLE Savings Plan Trust	0	0	0	50,000	0	0
<b>Veterans Affairs</b>						
Iowa Veterans Cemetery - Equipment Bldg	250,000	0	0	0	0	0
Emergency Fuel Tanks for Boilers & Generators	0	0	1,800,000	1,800,000	0	0
Malloy Hall Laundry Facilities	0	0	3,000,000	3,000,000	0	0
Replace Air Handler Units	0	0	6,000,000	6,000,000	0	0
Loftus Hall ADA Improvements	0	0	0	0	500,000	500,000
Sheeler and Loftus Renovation	0	0	0	0	2,000,000	2,000,000
<b>Net Appropriations</b>	<u>\$ 202,234,463</u>	<u>\$ 169,642,423</u>	<u>\$ 174,622,549</u>	<u>\$ 198,744,550</u>	<u>\$ 187,253,452</u>	<u>\$ 112,900,000</u>
Reversions	<u>-3,056,465</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Ending Balance</b>	<u><u>\$ 12,257,315</u></u>	<u><u>\$ 19,640,731</u></u>	<u><u>\$ 24,322,001</u></u>	<u><u>\$ 200,000</u></u>	<u><u>\$ 16,300,000</u></u>	<u><u>\$ 66,531,451</u></u>

\* These appropriations were previously enacted in prior legislative sessions or are standing appropriations.

## Technology Reinvestment Fund

	Actual	Estimated	FY 2016		FY 2017	
	FY 2014	FY 2015	Gov Rec	Leg. Action	Gov Rec	Leg. Action
<b>Resources</b>						
Beginning Balance	\$ 1,590,156	\$ 3,452,162	\$ 236,162	\$ 236,162	\$ 0	\$ 236,162
General Fund Standing Appropriation	0	17,500,000	17,500,000	0	17,500,000	17,500,000
Rebuild Iowa Infrastructure Fund	14,310,000	0	0	0	0	0
Total Available Resources	<u>\$ 15,900,156</u>	<u>\$ 20,952,162</u>	<u>\$ 17,736,162</u>	<u>\$ 236,162</u>	<u>\$ 17,500,000</u>	<u>\$ 17,736,162</u>
<b>Appropriations</b>						
<b>Office of the Chief Information Officer</b>						
IT Consolidation Projects	\$ 0	\$ 7,728,189	\$ 2,132,949	\$ 0	\$ 4,994,981	\$ 0
Broadband	0	0	2,000,000	0	2,000,000	0
<b>Department of Cultural Affairs</b>						
Grout Museum Veterans Oral Histories	129,450	500,000	0	0	0	0
<b>Department of Education</b>						
ICN Part III & Maintenance & Leases	2,727,000	2,727,000	2,727,000	0	2,727,000	0
Statewide Education Data Warehouse	600,000	600,000	600,000	0	600,000	0
IPTV Equipment Replacement	960,000	1,000,000	1,256,200	0	1,249,500	0
Common Course Numbering Mgmt System	0	150,000	0	0	0	0
State Library Computers	250,000	0	0	0	0	0
<b>Department of Human Rights</b>						
Criminal Justice Info System Integration (CJIS)	1,454,734	1,300,000	2,166,886	0	2,166,886	0
Justice Data Warehouse	0	314,474	159,474	0	117,980	0
<b>Department of Human Services</b>						
Medicaid Technology	3,415,163	3,345,684	0	0	0	0
Homestead Autism Clinics - Technology	154,156	155,000	0	0	0	0
<b>Iowa Telecomm and Technology Commission</b>						
ICN Equipment Replacement	2,248,653	2,245,653	2,248,653	0	2,248,653	0
<b>Department of Management</b>						
Searchable Online Budget and Tax Database	45,000	0	45,000	0	45,000	0
Electronic Grants Management System	0	100,000	50,000	0	0	0
<b>Department of Public Health</b>						
Technology Consolidation Projects	480,000	0	0	0	0	0
IDPH Database Integration Review	0	0	500,000	0	0	0
M&CH Database Integration	0	0	500,000	0	500,000	0
Polysomnography Software	0	0	0	0	0	0
Congenital & Inherited Disorders Registry	0	0	0	0	0	0
EMS Data System	0	150,000	0	0	0	0

### Technology Reinvestment Fund

	Actual FY 2014	Estimated FY 2015	FY 2016		FY 2017	
			Gov Rec	Leg. Action	Gov Rec	Leg. Action
<b>Department of Public Safety</b>						
Radio Communications Upgrade	0	0	2,500,000	0	0	0
<b>Department of Homeland Security</b>						
Mass Notification and Emergency Messaging System	0	400,000	400,000	0	400,000	0
<b>Secretary of State</b>						
Voting Equipment	0	0	450,000	0	450,000	0
<b>Total Appropriations</b>	<u>\$ 12,464,156</u>	<u>\$ 20,716,000</u>	<u>\$ 17,736,162</u>	<u>\$ 0</u>	<u>\$ 17,500,000</u>	<u>\$ 0</u>
Reversions	<u>-16,162</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Ending Balance</b>	<u><u>\$ 3,452,162</u></u>	<u><u>\$ 236,162</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 236,162</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 17,736,162</u></u>



## Revenue Bonds Capitals II Fund (RBC2)

	Actual FY 2014	Estimated FY 2015	Gov Rec FY 2016	Leg. Action FY 2016
<b>Resources</b>				
Beginning Balance	\$ 51,094	\$ 4,646,841	\$ 4,648,817	\$ 4,648,817
Adjustment to Balance	-1	0	0	0
Refund and Reimbursements	0	476	0	0
Interest	2,181	1,500	0	0
Total Available Resources	<u>\$ 53,274</u>	<u>\$ 4,648,817</u>	<u>\$ 4,648,817</u>	<u>\$ 4,648,817</u>
<b>Appropriations</b>				
Dept of Administrative Services				
Major Maintenance	\$ 0	\$ 0	\$ 4,646,841	\$ 4,646,841
Other Expense and Obligation	97	0	0	0
<b>Total Appropriations</b>	<u>\$ 97</u>	<u>\$ 0</u>	<u>\$ 4,646,841</u>	<u>\$ 4,646,841</u>
Reversions	<u>-4,593,664</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Ending Balance</b>	<u><u>\$ 4,646,841</u></u>	<u><u>\$ 4,648,817</u></u>	<u><u>\$ 1,976</u></u>	<u><u>\$ 1,976</u></u>

## State Bond Repayment Fund

	Actual FY 2014	Estimated FY 2015	FY 2016		FY 2017	
			Gov Rec	Leg. Action	Gov Rec	Leg. Action
<b>Revenue</b>						
Beginning Account Balance	\$ 0	\$ 28,835,162	\$ 28,916,093	\$ 38,916,093	\$ 5,666,094	\$ 38,916,094
Economic Emergency Fund	116,100,000					
General Fund - HF 666	0	10,000,000	0	0	0	0
Refunds and Reimbursements	53,607	80,931	1	1	0	0
<b>Total Revenues</b>	<u>\$ 116,153,607</u>	<u>\$ 38,916,093</u>	<u>\$ 28,916,094</u>	<u>\$ 38,916,094</u>	<u>\$ 5,666,094</u>	<u>\$ 38,916,094</u>
<b>Appropriations &amp; Expenses</b>						
<b>Agriculture and Land Stewardship</b>						
Silos and Smokestacks	\$ 0	\$ 0	\$ 250,000	\$ 0	\$ 0	\$ 0
<b>Office of the Chief Information Officer</b>						
Broadband	0	0	3,000,000	0	0	0
<b>Cultural Affairs</b>						
IowaNext	0	0	20,000,000	0	0	0
State Historical Building	0	0	0	0	3,637,899	0
<b>Administrative Services</b>						
Statewide Major Maintenance	0	0	0	0	2,028,195	0
<b>Bond Defeasance</b>	87,318,445	0	0	0	0	0
<b>Total Appropriations &amp; Expenses</b>	<u>\$ 87,318,445</u>	<u>\$ 0</u>	<u>\$ 23,250,000</u>	<u>\$ 0</u>	<u>\$ 5,666,094</u>	<u>\$ 0</u>
Reversions	0	0	0	0	0	0
<b>Ending Balance</b>	<u>\$ 28,835,162</u>	<u>\$ 38,916,093</u>	<u>\$ 5,666,094</u>	<u>\$ 38,916,094</u>	<u>\$ 0</u>	<u>\$ 38,916,094</u>

## Environment First Fund

	Actual FY 2014	Estimated FY 2015	FY 2016		FY 2017	
			Gov Rec	Leg. Action	Gov Rec	Leg. Action
<b>Revenue</b>						
Balance Forward	\$ 81,761	\$ 81,761	\$ 81,761	\$ 81,761	\$ 81,761	\$ 81,761
RIIF Appropriation	42,000,000	42,000,000	42,000,000	42,000,000	42,000,000	42,000,000
<b>Total Revenue</b>	<u>\$42,081,761</u>	<u>\$42,081,761</u>	<u>\$42,081,761</u>	<u>\$42,081,761</u>	<u>\$42,081,761</u>	<u>\$42,081,761</u>
<b>Appropriations</b>						
<b>Department of Agriculture</b>						
Soil Conservation Cost Share	\$ 6,650,000	\$ 6,750,000	\$ 6,750,000	\$ 6,750,000	\$ 6,750,000	\$ 3,375,000
Watershed Protection Program	900,000	900,000	900,000	900,000	900,000	450,000
Conservation Reserve Enhancement (CREP)	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	500,000
Conservation Reserve Program (CRP)	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	500,000
Farm Demonstration Program	625,000	625,000	625,000	625,000	625,000	312,500
Loess Hills Conservation Authority	525,000	600,000	600,000	600,000	600,000	300,000
Soil & Water Conservation Fund	2,550,000	2,550,000	2,550,000	2,700,000	2,550,000	1,350,000
<b>Total Department of Agriculture</b>	<u>\$13,250,000</u>	<u>\$13,425,000</u>	<u>\$13,425,000</u>	<u>\$13,575,000</u>	<u>\$13,425,000</u>	<u>\$ 6,787,500</u>
<b>Department of Natural Resources</b>						
REAP Program	\$16,000,000	\$16,000,000	\$16,000,000	\$16,000,000	\$16,000,000	\$ 0
Park Operations and Maintenance	6,360,000	6,135,000	6,135,000	6,135,000	6,135,000	3,057,500
Volunteers and Keepers of Land	100,000	100,000	100,000	0	100,000	0
Animal Feeding Operations	1,320,000	1,320,000	1,320,000	1,320,000	1,320,000	660,000
Water Quantity Program	495,000	495,000	495,000	495,000	495,000	247,500
Air Quality Monitoring Program	425,000	425,000	425,000	425,000	425,000	212,500
Water Quality Protection	500,000	500,000	500,000	500,000	500,000	250,000
Geographic Information System	195,000	195,000	195,000	195,000	195,000	97,500
Water Quality Monitoring Stations	2,955,000	2,955,000	2,955,000	2,955,000	2,955,000	1,477,500
Forestry Health Management Program	0	50,000	50,000	0	50,000	0
Geological Water Survey	200,000	200,000	200,000	200,000	200,000	100,000
Keep Iowa Beautiful	200,000	200,000	200,000	200,000	200,000	100,000
<b>Total Department of Natural Resources</b>	<u>\$28,750,000</u>	<u>\$28,575,000</u>	<u>\$28,575,000</u>	<u>\$28,425,000</u>	<u>\$28,575,000</u>	<u>\$ 6,202,500</u>
<b>Total Appropriations</b>	<u>\$42,000,000</u>	<u>\$42,000,000</u>	<u>\$42,000,000</u>	<u>\$42,000,000</u>	<u>\$42,000,000</u>	<u>\$12,990,000</u>
Reversions	0	0	0	0	0	0
<b>Ending Balance</b>	<u>\$ 81,761</u>	<u>\$ 81,761</u>	<u>\$ 81,761</u>	<u>\$ 81,761</u>	<u>\$ 81,761</u>	<u>\$29,091,761</u>

## Iowa Skilled Worker and Job Creation Fund

	Actual FY 2014	Estimated FY 2015	FY 2016		FY 2017	
			Gov Rec	Leg. Action	Gov Rec	Leg. Action
<b>Revenue</b>						
Beginning Account Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Wagering Tax Receipts	66,000,000	66,000,000	66,000,000	66,000,000	66,000,000	66,000,000
<b>Total Revenues</b>	<u>\$ 66,000,000</u>	<u>\$ 66,000,000</u>	<u>\$ 66,000,000</u>	<u>\$ 66,000,000</u>	<u>\$ 66,000,000</u>	<u>\$ 66,000,000</u>
<b>Appropriations &amp; Expenses</b>						
<b>College Student Aid Comm.</b>						
Skilled Workforce Shortage Tuition Grant	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 2,500,000
<b>Economic Development Authority</b>						
High Quality Jobs	16,900,000	16,900,000	16,900,000	16,900,000	16,900,000	8,450,000
<b>Department of Education</b>						
Workforce Training and Econ Dev Funds	15,300,000	15,100,000	15,100,000	15,100,000	15,100,000	7,550,000
Adult Literacy for the Workforce	5,500,000	5,500,000	5,500,000	5,500,000	5,500,000	2,750,000
ACE Infrastructure	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	3,000,000
PACE and Regional Sectors	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	2,500,000
Gap Tuition Assistance Fund	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	1,000,000
Workbased Learning Intermediary Network	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	750,000
Workforce Prep Outcome Reporting	0	200,000	200,000	200,000	200,000	100,000
<b>Iowa Workforce Development</b>						
AMOS Training Program	100,000	100,000	100,000	100,000	100,000	50,000
<b>Board of Regents</b>						
Regents Innovation Fund	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	1,500,000
ISU - Economic Development	2,424,302	2,424,302	2,424,302	2,424,302	2,424,302	1,212,151
UI - Economic Development	209,279	209,279	209,279	209,279	209,279	104,640
UI - Entrepreneurship and Econ Growth	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	1,000,000
UNI - Economic Development	1,066,419	1,066,419	1,066,419	1,066,419	1,066,419	533,210
<b>Total Appropriations &amp; Expenses</b>	<u>\$ 66,000,000</u>	<u>\$ 66,000,000</u>	<u>\$ 66,000,000</u>	<u>\$ 66,000,000</u>	<u>\$ 66,000,000</u>	<u>\$ 33,000,001</u>
Reversions	0	0	0	0	0	0
<b>Ending Balance</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 32,999,999</u>

## Summary Data

### General Fund

	Actual FY 2014	Estimated FY 2015	Supp-Final Act. FY 2015	Est Net FY 2015	Gov Rec FY 2016	Final Action FY 2016	Final Act Yr2 FY 2017
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Administration and Regulation	\$ 52,788,682	\$ 51,795,769	\$ 0	\$ 51,795,769	\$ 53,176,922	\$ 51,795,769	\$ 25,897,891
Agriculture and Natural Resources	40,824,631	43,111,995	0	43,111,995	44,611,995	43,111,995	21,555,998
Economic Development	41,381,886	42,581,886	0	42,581,886	44,500,763	42,250,763	21,625,384
Education	898,985,388	986,136,365	8,771,259	994,907,624	1,022,443,864	992,236,365	505,368,196
Health and Human Services	1,750,974,923	1,858,603,019	47,110,000	1,905,713,019	1,930,649,292	1,839,390,492	919,695,241
Justice System	716,422,034	731,462,920	0	731,462,920	744,346,090	742,991,531	367,895,766
Transportation, Infrastructure, and Capitals	135,000	0	2,810,000	2,810,000	0	0	0
Unassigned Standings	2,981,055,260	3,280,635,350	76,240,000	3,356,875,350	3,501,290,912	3,463,467,460	561,473,612
<b>Grand Total</b>	<b>\$ 6,482,567,804</b>	<b>\$ 6,994,327,304</b>	<b>\$ 134,931,259</b>	<b>\$ 7,129,258,563</b>	<b>\$ 7,341,019,838</b>	<b>\$ 7,175,244,375</b>	<b>\$ 2,423,512,088</b>

## Bill Totals

### General Fund

	Actual FY 2014	Estimated FY 2015	Supp-Final Act. FY 2015	Est Net FY 2015	Gov Rec FY 2016	Final Action FY 2016	Final Act Yr2 FY 2017
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
HF166 Disabled Veterans Property Tax Credit Act	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 600,000	\$ 2,400,000
HF650 Infrastructure Appropriations Bill	0	0	0	0	0	-17,500,000	0
HF658 Education Appropriations Bill	898,985,388	986,136,365	0	986,136,365	1,022,443,864	992,236,365	505,368,196
HF659 Administration and Regulation Appropriations Bill	52,788,682	51,795,769	0	51,795,769	53,176,922	51,795,769	25,897,891
HF666 FY 2015 Supplemental Appropriations Bill	0	0	134,931,259	134,931,259	0	-9,500,000	0
SF171 School Supplemental State Aid - FY 2016	2,716,133,473	2,865,513,850	0	2,865,513,850	2,950,300,000	2,965,300,000	0
SF494 Agriculture and Natural Resources Appropriations Bill	40,824,631	43,111,995	0	43,111,995	44,611,995	43,111,995	21,555,998
SF496 Judicial Branch Appropriations Bill	168,686,747	174,586,612	0	174,586,612	182,773,989	174,586,612	87,293,306
SF497 Justice System Appropriations Bill	547,735,287	556,876,308	0	556,876,308	561,572,101	561,204,919	280,602,460
SF499 Economic Development Appropriations Bill	41,381,886	42,581,886	0	42,581,886	44,500,763	42,250,763	21,625,384
SF505 Health and Human Services Appropriations Bill	1,750,974,923	1,858,603,019	0	1,858,603,019	1,930,649,292	1,839,390,492	919,695,241
SF510 Standing Appropriations Bill	0	0	0	0	0	-31,333,334	-19,527,441
STND Current Law Standing Appropriations	265,056,787	415,121,500	0	415,121,500	550,990,912	563,100,794	578,601,053
<b>Grand Total</b>	<b>\$ 6,482,567,804</b>	<b>\$ 6,994,327,304</b>	<b>\$ 134,931,259</b>	<b>\$ 7,129,258,563</b>	<b>\$ 7,341,019,838</b>	<b>\$ 7,175,244,375</b>	<b>\$ 2,423,512,088</b>

# Administration and Regulation

## General Fund

	Actual FY 2014 (1)	Estimated FY 2015 (2)	Supp-Final Act. FY 2015 (3)	Est Net FY 2015 (4)	Gov Rec FY 2016 (5)	Final Action FY 2016 (6)	Final Act Yr2 FY 2017 (7)	Bill Number (8)
<b><u>Administrative Services, Dept. of</u></b>								
Administrative Services								
Administrative Services, Dept.	\$ 4,067,924	\$ 4,067,924	\$ 0	\$ 4,067,924	\$ 4,067,924	\$ 4,067,924	\$ 2,033,962	HF659
Utilities	2,658,909	2,568,909	0	2,568,909	3,178,948	2,568,909	1,284,455	HF659
Terrace Hill Operations	405,914	405,914	0	405,914	527,914	405,914	202,957	HF659
<b>Total Administrative Services, Dept. of</b>	<b>\$ 7,132,747</b>	<b>\$ 7,042,747</b>	<b>\$ 0</b>	<b>\$ 7,042,747</b>	<b>\$ 7,774,786</b>	<b>\$ 7,042,747</b>	<b>\$ 3,521,374</b>	
<b><u>Auditor of State</u></b>								
Auditor Of State								
Auditor of State - General Office	\$ 914,506	\$ 944,506	\$ 0	\$ 944,506	\$ 991,731	\$ 944,506	\$ 472,253	HF659
<b>Total Auditor of State</b>	<b>\$ 914,506</b>	<b>\$ 944,506</b>	<b>\$ 0</b>	<b>\$ 944,506</b>	<b>\$ 991,731</b>	<b>\$ 944,506</b>	<b>\$ 472,253</b>	
<b><u>Ethics and Campaign Disclosure</u></b>								
Campaign Finance Disclosure								
Ethics & Campaign Disclosure Board	\$ 490,335	\$ 550,335	\$ 0	\$ 550,335	\$ 550,335	\$ 550,335	\$ 275,168	HF659
<b>Total Ethics and Campaign Disclosure</b>	<b>\$ 490,335</b>	<b>\$ 550,335</b>	<b>\$ 0</b>	<b>\$ 550,335</b>	<b>\$ 550,335</b>	<b>\$ 550,335</b>	<b>\$ 275,168</b>	
<b><u>Commerce, Dept. of</u></b>								
Alcoholic Beverages								
Alcoholic Beverages Operations	\$ 1,220,391	\$ 1,220,391	\$ 0	\$ 1,220,391	\$ 1,220,391	\$ 1,220,391	\$ 610,196	HF659
Professional Licensing and Reg.								
Professional Licensing Bureau	\$ 601,537	\$ 601,537	\$ 0	\$ 601,537	\$ 601,537	\$ 601,537	\$ 300,769	HF659
<b>Total Commerce, Dept. of</b>	<b>\$ 1,821,928</b>	<b>\$ 1,821,928</b>	<b>\$ 0</b>	<b>\$ 1,821,928</b>	<b>\$ 1,821,928</b>	<b>\$ 1,821,928</b>	<b>\$ 910,965</b>	
<b><u>Iowa Tele &amp; Tech Commission</u></b>								
Iowa Communications Network								
Regional Telecom Councils	\$ 992,913	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	HF659
<b>Total Iowa Tele &amp; Tech Commission</b>	<b>\$ 992,913</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	



# Administration and Regulation

## General Fund

	Actual FY 2014 (1)	Estimated FY 2015 (2)	Supp-Final Act. FY 2015 (3)	Est Net FY 2015 (4)	Gov Rec FY 2016 (5)	Final Action FY 2016 (6)	Final Act Yr2 FY 2017 (7)	Bill Number (8)
<b>Governor</b>								
<b>Governor's Office</b>								
Governor/Lt. Governor's Office	\$ 2,196,455	\$ 2,196,455	\$ 0	\$ 2,196,455	\$ 2,396,455	\$ 2,196,455	\$ 1,098,228	HF659
Terrace Hill Quarters	93,111	93,111	0	93,111	0	93,111	46,556	HF659
<b>Total Governor</b>	<b>\$ 2,289,566</b>	<b>\$ 2,289,566</b>	<b>\$ 0</b>	<b>\$ 2,289,566</b>	<b>\$ 2,396,455</b>	<b>\$ 2,289,566</b>	<b>\$ 1,144,784</b>	
<b>Governor's Office of Drug Control Policy</b>								
<b>Office of Drug Control Policy</b>								
Drug Policy Coordinator	\$ 241,134	\$ 241,134	\$ 0	\$ 241,134	\$ 241,134	\$ 241,134	\$ 120,567	HF659
<b>Total Governor's Office of Drug Control Policy</b>	<b>\$ 241,134</b>	<b>\$ 241,134</b>	<b>\$ 0</b>	<b>\$ 241,134</b>	<b>\$ 241,134</b>	<b>\$ 241,134</b>	<b>\$ 120,567</b>	
<b>Human Rights, Dept. of</b>								
<b>Human Rights, Department of</b>								
Central Administration	\$ 224,184	\$ 224,184	\$ 0	\$ 224,184	\$ 254,184	\$ 224,184	\$ 112,092	HF659
Community Advocacy and Services	1,028,077	1,028,077	0	1,028,077	1,028,077	1,028,077	514,039	HF659
<b>Total Human Rights, Dept. of</b>	<b>\$ 1,252,261</b>	<b>\$ 1,252,261</b>	<b>\$ 0</b>	<b>\$ 1,252,261</b>	<b>\$ 1,282,261</b>	<b>\$ 1,252,261</b>	<b>\$ 626,131</b>	
<b>Inspections &amp; Appeals, Dept. of</b>								
<b>Inspections and Appeals, Dept. of</b>								
Administration Division	\$ 545,242	\$ 545,242	\$ 0	\$ 545,242	\$ 545,242	\$ 545,242	\$ 272,621	HF659
Administrative Hearings Division	678,942	678,942	0	678,942	678,942	678,942	339,471	HF659
Investigations Division	2,573,089	2,573,089	0	2,573,089	2,573,089	2,573,089	1,286,545	HF659
Health Facilities Division	5,092,033	5,092,033	0	5,092,033	5,092,033	5,092,033	2,546,017	HF659
Employment Appeal Board	42,215	42,215	0	42,215	42,215	42,215	21,108	HF659
Child Advocacy Board	2,680,290	2,680,290	0	2,680,290	2,680,290	2,680,290	1,340,145	HF659
Food and Consumer Safety	1,279,331	1,279,331	0	1,279,331	1,279,331	1,279,331	639,666	HF659
<b>Total Inspections &amp; Appeals, Dept. of</b>	<b>\$ 12,891,142</b>	<b>\$ 12,891,142</b>	<b>\$ 0</b>	<b>\$ 12,891,142</b>	<b>\$ 12,891,142</b>	<b>\$ 12,891,142</b>	<b>\$ 6,445,573</b>	
<b>Management, Dept. of</b>								
<b>Management, Dept. of</b>								
Department Operations	\$ 2,550,220	\$ 2,550,220	\$ 0	\$ 2,550,220	\$ 2,650,220	\$ 2,550,220	\$ 1,275,110	HF659
<b>Total Management, Dept. of</b>	<b>\$ 2,550,220</b>	<b>\$ 2,550,220</b>	<b>\$ 0</b>	<b>\$ 2,550,220</b>	<b>\$ 2,650,220</b>	<b>\$ 2,550,220</b>	<b>\$ 1,275,110</b>	

# Administration and Regulation

## General Fund

	Actual FY 2014 (1)	Estimated FY 2015 (2)	Supp-Final Act. FY 2015 (3)	Est Net FY 2015 (4)	Gov Rec FY 2016 (5)	Final Action FY 2016 (6)	Final Act Yr2 FY 2017 (7)	Bill Number (8)
<b><u>Public Information Board</u></b>								
Public Information Board								
Iowa Public Information Board	\$ 350,000	\$ 350,000	\$ 0	\$ 350,000	\$ 350,000	\$ 350,000	\$ 175,000	HF659
<b>Total Public Information Board</b>	<b>\$ 350,000</b>	<b>\$ 350,000</b>	<b>\$ 0</b>	<b>\$ 350,000</b>	<b>\$ 350,000</b>	<b>\$ 350,000</b>	<b>\$ 175,000</b>	
<b><u>Revenue, Dept. of</u></b>								
Revenue, Dept. of								
Revenue, Department of	\$ 17,880,839	\$ 17,880,839	\$ 0	\$ 17,880,839	\$ 17,880,839	\$ 17,880,839	\$ 8,940,420	HF659
<b>Total Revenue, Dept. of</b>	<b>\$ 17,880,839</b>	<b>\$ 17,880,839</b>	<b>\$ 0</b>	<b>\$ 17,880,839</b>	<b>\$ 17,880,839</b>	<b>\$ 17,880,839</b>	<b>\$ 8,940,420</b>	
<b><u>Secretary of State</u></b>								
Secretary of State								
Secretary of State - Operations	\$ 2,896,699	\$ 2,896,699	\$ 0	\$ 2,896,699	\$ 3,261,699	\$ 2,896,699	\$ 1,448,350	HF659
<b>Total Secretary of State</b>	<b>\$ 2,896,699</b>	<b>\$ 2,896,699</b>	<b>\$ 0</b>	<b>\$ 2,896,699</b>	<b>\$ 3,261,699</b>	<b>\$ 2,896,699</b>	<b>\$ 1,448,350</b>	
<b><u>Treasurer of State</u></b>								
Treasurer of State								
Treasurer - General Office	\$ 1,084,392	\$ 1,084,392	\$ 0	\$ 1,084,392	\$ 1,084,392	\$ 1,084,392	\$ 542,196	HF659
<b>Total Treasurer of State</b>	<b>\$ 1,084,392</b>	<b>\$ 1,084,392</b>	<b>\$ 0</b>	<b>\$ 1,084,392</b>	<b>\$ 1,084,392</b>	<b>\$ 1,084,392</b>	<b>\$ 542,196</b>	
<b>Total Administration and Regulation</b>	<b>\$ 52,788,682</b>	<b>\$ 51,795,769</b>	<b>\$ 0</b>	<b>\$ 51,795,769</b>	<b>\$ 53,176,922</b>	<b>\$ 51,795,769</b>	<b>\$ 25,897,891</b>	

# Agriculture and Natural Resources

## General Fund

	Actual FY 2014 (1)	Estimated FY 2015 (2)	Supp-Final Act. FY 2015 (3)	Est Net FY 2015 (4)	Gov Rec FY 2016 (5)	Final Action FY 2016 (6)	Final Act Yr2 FY 2017 (7)	Bill Number (8)
<b><u>Agriculture and Land Stewardship</u></b>								
<b>Agriculture and Land Stewardship</b>								
Administrative Division	\$ 17,605,492	\$ 17,655,492	\$ 0	\$ 17,655,492	\$ 17,655,492	\$ 17,655,492	\$ 8,827,746	SF494
Milk Inspections	189,196	189,196	0	189,196	189,196	189,196	94,598	SF494
Farmers with Disabilities	130,000	130,000	0	130,000	130,000	130,000	65,000	SF494
Local Food and Farm	75,000	75,000	0	75,000	75,000	75,000	37,500	SF494
Agricultural Education	25,000	25,000	0	25,000	25,000	25,000	12,500	SF494
Water Quality Initiative	2,400,000	4,400,000	0	4,400,000	4,400,000	4,400,000	2,200,000	SF494
<b>Total Agriculture and Land Stewardship</b>	<b>\$ 20,424,688</b>	<b>\$ 22,474,688</b>	<b>\$ 0</b>	<b>\$ 22,474,688</b>	<b>\$ 22,474,688</b>	<b>\$ 22,474,688</b>	<b>\$ 11,237,344</b>	
<b>Loess Hills Dev. and Conservation</b>								
Loess Hills Dev/Conservation Authority	\$ 75,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	SF494
<b>Total Agriculture and Land Stewardship</b>	<b>\$ 20,499,688</b>	<b>\$ 22,474,688</b>	<b>\$ 0</b>	<b>\$ 22,474,688</b>	<b>\$ 22,474,688</b>	<b>\$ 22,474,688</b>	<b>\$ 11,237,344</b>	
<b><u>Natural Resources, Dept. of</u></b>								
<b>Natural Resources</b>								
Natural Resources Operations	\$ 12,862,307	\$ 12,862,307	\$ 0	\$ 12,862,307	\$ 12,862,307	\$ 12,862,307	\$ 6,431,154	SF494
Floodplain Management Program	2,000,000	2,000,000	0	2,000,000	2,000,000	1,950,000	975,000	SF494
Forestry Health Management	200,000	450,000	0	450,000	450,000	500,000	250,000	SF494
Air Quality Program Support	0	0	0	0	1,500,000	0	0	SF494
<b>Total Natural Resources, Dept. of</b>	<b>\$ 15,062,307</b>	<b>\$ 15,312,307</b>	<b>\$ 0</b>	<b>\$ 15,312,307</b>	<b>\$ 16,812,307</b>	<b>\$ 15,312,307</b>	<b>\$ 7,656,154</b>	
<b><u>Regents, Board of</u></b>								
<b>Regents, Board of</b>								
ISU - Iowa Nutrient Research Center	\$ 1,500,000	\$ 1,325,000	\$ 0	\$ 1,325,000	\$ 1,325,000	\$ 1,325,000	\$ 662,500	SF494
ISU - Veterinary Diagnostic Laboratory	3,762,636	4,000,000	0	4,000,000	4,000,000	4,000,000	2,000,000	SF494
<b>Total Regents, Board of</b>	<b>\$ 5,262,636</b>	<b>\$ 5,325,000</b>	<b>\$ 0</b>	<b>\$ 5,325,000</b>	<b>\$ 5,325,000</b>	<b>\$ 5,325,000</b>	<b>\$ 2,662,500</b>	
<b>Total Agriculture and Natural Resources</b>	<b>\$ 40,824,631</b>	<b>\$ 43,111,995</b>	<b>\$ 0</b>	<b>\$ 43,111,995</b>	<b>\$ 44,611,995</b>	<b>\$ 43,111,995</b>	<b>\$ 21,555,998</b>	

# Economic Development

## General Fund

	Actual FY 2014 (1)	Estimated FY 2015 (2)	Supp-Final Act. FY 2015 (3)	Est Net FY 2015 (4)	Gov Rec FY 2016 (5)	Final Action FY 2016 (6)	Final Act Yr2 FY 2017 (7)	Bill Number (8)
<b><u>Cultural Affairs, Dept. of</u></b>								
<b>Cultural Affairs, Dept. of</b>								
Administration Division	\$ 176,882	\$ 176,882	\$ 0	\$ 176,882	\$ 176,882	\$ 176,882	\$ 88,441	SF499
Community Cultural Grants	172,090	172,090	0	172,090	172,090	172,090	86,045	SF499
Historical Division	3,167,701	3,167,701	0	3,167,701	3,754,032	3,167,701	1,583,851	SF499
Historic Sites	426,398	426,398	0	426,398	0	426,398	213,199	SF499
Arts Division	1,233,764	1,233,764	0	1,233,764	1,233,764	1,233,764	616,882	SF499
Great Places	150,000	150,000	0	150,000	150,000	150,000	75,000	SF499
Archiving Former Governor's Papers	65,933	65,933	0	65,933	0	65,933	32,967	SF499
Records Center Rent	227,243	227,243	0	227,243	227,243	227,243	113,622	SF499
Battle Flag Stabilization	94,000	94,000	0	94,000	0	94,000	47,000	SF499
<b>Total Cultural Affairs, Dept. of</b>	<b>\$ 5,714,011</b>	<b>\$ 5,714,011</b>	<b>\$ 0</b>	<b>\$ 5,714,011</b>	<b>\$ 5,714,011</b>	<b>\$ 5,714,011</b>	<b>\$ 2,857,007</b>	
<b><u>Economic Development Authority</u></b>								
<b>Economic Development Authority</b>								
Economic Development Appropriation	\$ 15,516,372	\$ 15,516,372	\$ 0	\$ 15,516,372	\$ 15,766,372	\$ 15,516,372	\$ 7,758,186	SF499
World Food Prize	800,000	800,000	0	800,000	800,000	712,500	356,250	SF499
Iowa Comm. Volunteer Ser.-Promise	178,133	178,133	0	178,133	178,133	178,133	89,067	SF499
Councils of Governments (COGs) Assistance	175,000	200,000	0	200,000	200,000	200,000	100,000	SF499
STEM Scholarships	0	1,000,000	0	1,000,000	1,000,000	0	500,000	SF499
Home Base Iowa Marketing	0	0	0	0	500,000	0	0	SF499
Business to Business Portal Service	0	0	0	0	500,000	0	0	SF499
<b>Total Economic Development Authority</b>	<b>\$ 16,669,505</b>	<b>\$ 17,694,505</b>	<b>\$ 0</b>	<b>\$ 17,694,505</b>	<b>\$ 18,944,505</b>	<b>\$ 16,607,005</b>	<b>\$ 8,803,503</b>	
<b><u>Iowa Finance Authority</u></b>								
<b>Iowa Finance Authority</b>								
Rent Subsidy Program	\$ 658,000	\$ 658,000	\$ 0	\$ 658,000	\$ 658,000	\$ 658,000	\$ 329,000	SF499
<b>Total Iowa Finance Authority</b>	<b>\$ 658,000</b>	<b>\$ 658,000</b>	<b>\$ 0</b>	<b>\$ 658,000</b>	<b>\$ 658,000</b>	<b>\$ 658,000</b>	<b>\$ 329,000</b>	
<b><u>Public Employment Relations Board</u></b>								
<b>Public Employment Relations</b>								
General Office	\$ 1,342,452	\$ 1,342,452	\$ 0	\$ 1,342,452	\$ 1,342,452	\$ 1,342,452	\$ 671,226	SF499
<b>Total Public Employment Relations Board</b>	<b>\$ 1,342,452</b>	<b>\$ 1,342,452</b>	<b>\$ 0</b>	<b>\$ 1,342,452</b>	<b>\$ 1,342,452</b>	<b>\$ 1,342,452</b>	<b>\$ 671,226</b>	

# Economic Development

## General Fund

	Actual FY 2014	Estimated FY 2015	Supp-Final Act. FY 2015	Est Net FY 2015	Gov Rec FY 2016	Final Action FY 2016	Final Act Yr2 FY 2017	Bill Number
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b><u>Iowa Workforce Development</u></b>								
<b>Iowa Workforce Development</b>								
Labor Services Division	\$ 3,823,539	\$ 3,823,539	\$ 0	\$ 3,823,539	\$ 4,492,416	\$ 4,579,916	\$ 2,289,958	SF499
Workers' Compensation Division	3,259,044	3,259,044	0	3,259,044	3,259,044	3,259,044	1,629,522	SF499
Operations - Field Offices	9,179,413	9,179,413	0	9,179,413	9,179,413	9,179,413	4,589,707	SF499
Offender Reentry Program	284,464	358,464	0	358,464	358,464	358,464	179,232	SF499
Employee Misclassification Program	451,458	451,458	0	451,458	451,458	451,458	225,729	SF499
<b>Total Iowa Workforce Development</b>	<b>\$ 16,997,918</b>	<b>\$ 17,071,918</b>	<b>\$ 0</b>	<b>\$ 17,071,918</b>	<b>\$ 17,740,795</b>	<b>\$ 17,828,295</b>	<b>\$ 8,914,148</b>	
<b><u>Regents, Board of</u></b>								
<b>Regents, Board of</b>								
ISU - Small Business Development Centers	\$ 0	\$ 101,000	\$ 0	\$ 101,000	\$ 101,000	\$ 101,000	\$ 50,500	SF499
<b>Total Regents, Board of</b>	<b>\$ 0</b>	<b>\$ 101,000</b>	<b>\$ 0</b>	<b>\$ 101,000</b>	<b>\$ 101,000</b>	<b>\$ 101,000</b>	<b>\$ 50,500</b>	
<b>Total Economic Development</b>	<b>\$ 41,381,886</b>	<b>\$ 42,581,886</b>	<b>\$ 0</b>	<b>\$ 42,581,886</b>	<b>\$ 44,500,763</b>	<b>\$ 42,250,763</b>	<b>\$ 21,625,384</b>	

## Education General Fund

	Actual FY 2014 (1)	Estimated FY 2015 (2)	Supp-Final Act. FY 2015 (3)	Est Net FY 2015 (4)	Gov Rec FY 2016 (5)	Final Action FY 2016 (6)	Final Act Yr2 FY 2017 (7)	Bill Number (8)
<b>Blind, Dept. for the</b>								
Department for the Blind								
Department for the Blind	\$ 2,048,358	\$ 2,298,358	\$ 0	\$ 2,298,358	\$ 2,298,358	\$ 2,298,358	\$ 1,149,179	HF658
Newsline for the Blind	50,000	52,000	0	52,000	52,000	52,000	26,000	HF658
<b>Total Blind, Dept. for the</b>	<b>\$ 2,098,358</b>	<b>\$ 2,350,358</b>	<b>\$ 0</b>	<b>\$ 2,350,358</b>	<b>\$ 2,350,358</b>	<b>\$ 2,350,358</b>	<b>\$ 1,175,179</b>	
<b>College Aid Commission</b>								
College Student Aid Comm.								
College Aid Commission	\$ 250,109	\$ 250,109	\$ 0	\$ 250,109	\$ 431,896	\$ 431,896	\$ 215,948	HF658
Iowa Grants	791,177	791,177	0	791,177	791,177	0	0	HF658
DMU Health Care Prof Recruitment	400,973	400,973	0	400,973	400,973	400,973	200,487	HF658
National Guard Benefits Program	5,100,233	5,100,233	0	5,100,233	5,100,233	5,100,233	2,550,117	HF658
Teacher Shortage Loan Forgiveness	392,452	392,452	0	392,452	392,452	392,452	196,226	HF658
All Iowa Opportunity Foster Care Grant	554,057	554,057	0	554,057	554,057	554,057	277,029	HF658
All Iowa Opportunity Scholarships	2,240,854	2,240,854	0	2,240,854	2,240,854	2,740,854	1,370,427	HF658
Nurse & Nurse Educator Loan	80,852	80,852	0	80,852	80,852	80,852	40,426	HF658
Barber & Cosmetology Tuition Grant Program	36,938	36,938	0	36,938	36,938	36,938	18,469	HF658
Teach Iowa Scholars	0	1,300,000	0	1,300,000	2,600,000	400,000	200,000	HF658
Rural IA Primary Care Loan Repayment Prog.	1,600,000	1,600,000	0	1,600,000	1,600,000	1,600,000	800,000	HF658
Rural Nurse/PA Loan Repayment	400,000	400,000	0	400,000	400,000	400,000	200,000	HF658
Tuition Grant Program - Standing	47,013,448	48,413,448	0	48,413,448	52,413,448	48,413,448	24,206,724	HF658
Tuition Grant - For-Profit	2,500,000	1,975,000	0	1,975,000	2,175,000	1,975,000	987,500	HF658
Vocational Technical Tuition Grant	2,250,185	2,250,185	0	2,250,185	2,250,185	2,250,185	1,125,093	HF658
<b>Total College Aid Commission</b>	<b>\$ 63,611,278</b>	<b>\$ 65,786,278</b>	<b>\$ 0</b>	<b>\$ 65,786,278</b>	<b>\$ 71,468,065</b>	<b>\$ 64,776,888</b>	<b>\$ 32,388,446</b>	
<b>Education, Dept. of</b>								
Education, Dept. of								
Administration	\$ 6,304,047	\$ 8,304,047	\$ 0	\$ 8,304,047	\$ 9,504,047	\$ 6,304,047	\$ 3,152,024	HF658
Vocational Education Administration	598,197	598,197	0	598,197	598,197	598,197	299,099	HF658
State Library	2,715,063	2,715,063	0	2,715,063	2,715,063	2,715,063	1,357,532	HF658
State Library - Enrich Iowa	2,524,228	2,574,228	0	2,574,228	2,574,228	2,574,228	1,287,114	HF658
Regional Telecommunications Councils	0	992,913	0	992,913	992,913	992,913	496,457	HF658
Vocational Education Secondary	2,630,134	2,630,134	0	2,630,134	2,630,134	2,630,134	1,315,067	HF658
Food Service	2,176,797	2,176,797	0	2,176,797	2,176,797	2,176,797	1,088,399	HF658
ECI General Aid (SRG)	5,386,113	5,386,113	0	5,386,113	5,386,113	5,386,113	2,693,057	HF658
ECI Preschool Tuition Assistance (SRG)	5,428,877	5,428,877	0	5,428,877	5,428,877	5,428,877	2,714,439	HF658
ECI Family Support and Parent Ed (SRG)	12,364,434	12,364,434	0	12,364,434	12,364,434	12,364,434	6,182,217	HF658
Special Ed. Services Birth to 3	1,721,400	1,721,400	0	1,721,400	1,721,400	1,721,400	860,700	HF658
Nonpublic Textbook Services	600,214	650,214	0	650,214	650,214	650,214	325,107	HF658
Core Curriculum	1,000,000	0	0	0	0	0	0	HF658

## Education General Fund

	Actual FY 2014	Estimated FY 2015	Supp-Final Act. FY 2015	Est Net FY 2015	Gov Rec FY 2016	Final Action FY 2016	Final Act Yr2 FY 2017	Bill Number
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Student Achievement/Teacher Quality	6,307,351	56,791,351	0	56,791,351	54,442,576	57,391,351	28,695,676	HF658
Jobs For America's Grads	670,000	700,000	0	700,000	700,000	700,000	350,000	HF658
Attendance Center/Website & Data System	0	500,000	0	500,000	500,000	250,000	125,000	HF658
Administrator Mentoring/Coaching Support	0	1,000,000	0	1,000,000	1,000,000	1,000,000	500,000	HF658
English Language Literacy Grant Program	0	500,000	0	500,000	500,000	500,000	250,000	HF658
Commission and Council Support	0	50,000	0	50,000	50,000	25,000	12,500	HF658
Area Education Agency Support System	0	1,000,000	0	1,000,000	1,000,000	1,000,000	500,000	HF658
Successful Progression for Early Readers	8,000,000	8,000,000	0	8,000,000	8,000,000	8,000,000	4,000,000	HF658
Early Literacy Warning System	0	0	0	0	0	2,000,000	1,000,000	HF658
Education Reform	6,840,000	0	0	0	0	0	0	HF658
Iowa Reading Research Center	1,331,000	1,000,000	0	1,000,000	2,500,000	1,000,000	500,000	HF658
High Need Schools	0	0	0	0	10,000,000	0	10,000,000	HF658
Iowa Academic Standards	0	0	0	0	1,500,000	0	0	HF658
State Career Planning System 9-12	0	0	0	0	600,000	0	0	HF658
Midwestern Higher Education Compact	100,000	100,000	0	100,000	100,000	100,000	50,000	HF658
Area Education Agency Distribution	0	1,000,000	0	1,000,000	1,000,000	1,000,000	500,000	HF658
Community Colleges General Aid	193,274,647	201,274,647	0	201,274,647	204,796,953	201,274,647	100,637,324	HF658
Community College Salary Increase	500,000	500,000	0	500,000	500,000	500,000	250,000	HF658
Early Head Start Projects	400,000	600,000	0	600,000	600,000	600,000	300,000	HF658
Competency-Based Education	425,000	425,000	0	425,000	425,000	425,000	212,500	HF658
Iowa Learning Online Initiative	0	1,500,000	0	1,500,000	1,500,000	1,500,000	0	HF658
Bullying Prevention	0	0	0	0	200,000	0	0	HF658
Online State Job Posting System	0	250,000	0	250,000	250,000	250,000	125,000	HF658
Iowa Reading Corps	0	0	0	0	1,000,000	0	0	HF658
Principal Leadership Institute	0	0	0	0	100,000	0	0	HF658
OECD Test for Schools	0	0	0	0	69,000	0	0	HF658
Community Colleges - Supp	0	0	2,515,933	2,515,933	0	0	0	HF666
<b>Total Education, Dept. of</b>	<b>\$ 261,297,502</b>	<b>\$ 320,733,415</b>	<b>\$ 2,515,933</b>	<b>\$ 323,249,348</b>	<b>\$ 338,075,946</b>	<b>\$ 321,058,415</b>	<b>\$ 169,779,212</b>	
<b>Vocational Rehabilitation</b>								
Vocational Rehabilitation	\$ 5,146,200	\$ 5,911,200	\$ 0	\$ 5,911,200	\$ 5,911,200	\$ 5,911,200	\$ 2,955,600	HF658
Independent Living	39,128	89,128	0	89,128	89,128	89,128	44,564	HF658
Entrepreneurs with Disabilities Program	145,535	145,535	0	145,535	145,535	145,535	72,768	HF658
Independent Living Center Grant	40,294	90,294	0	90,294	90,294	90,294	45,147	HF658
<b>Total Vocational Rehabilitation</b>	<b>\$ 5,371,157</b>	<b>\$ 6,236,157</b>	<b>\$ 0</b>	<b>\$ 6,236,157</b>	<b>\$ 6,236,157</b>	<b>\$ 6,236,157</b>	<b>\$ 3,118,079</b>	
<b>Iowa Public Television</b>								
Iowa Public Television	\$ 7,450,633	\$ 7,791,846	\$ 0	\$ 7,791,846	\$ 8,073,846	\$ 8,073,846	\$ 4,036,923	HF658
<b>Total Education, Dept. of</b>	<b>\$ 274,119,292</b>	<b>\$ 334,761,418</b>	<b>\$ 2,515,933</b>	<b>\$ 337,277,351</b>	<b>\$ 352,385,949</b>	<b>\$ 335,368,418</b>	<b>\$ 176,934,214</b>	



# Education

## General Fund

	Actual FY 2014	Estimated FY 2015	Supp-Final Act. FY 2015	Est Net FY 2015	Gov Rec FY 2016	Final Action FY 2016	Final Act Yr2 FY 2017	Bill Number
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>Regents, Board of</b>								
Regents, Board of								
Regent Board Office	\$ 1,094,714	\$ 1,094,714	\$ 0	\$ 1,094,714	\$ 1,094,714	\$ 1,094,714	\$ 547,357	HF658
GRA - SW Iowa Regents Resource Ctr	182,734	182,734	0	182,734	182,734	182,734	91,367	HF658
GRA - NW Iowa Regents Resource Ctr	66,601	96,114	0	96,114	96,114	96,114	48,057	HF658
GRA - Quad Cities Graduate Center	34,513	5,000	0	5,000	5,000	5,000	2,500	HF658
IPR - Iowa Public Radio	391,568	391,568	0	391,568	391,568	391,568	195,784	HF658
University of Iowa - General	222,041,351	230,923,005	0	230,923,005	234,964,158	230,923,005	115,461,503	HF658
UI - Oakdale Campus	2,186,558	2,186,558	0	2,186,558	2,186,558	2,186,558	1,093,279	HF658
UI - Hygienic Laboratory	4,402,615	4,402,615	0	4,402,615	4,402,615	4,402,615	2,201,308	HF658
UI - Family Practice Program	1,788,265	1,788,265	0	1,788,265	1,788,265	1,788,265	894,133	HF658
UI - Specialized Children Health Services	659,456	659,456	0	659,456	659,456	659,456	329,728	HF658
UI - Iowa Cancer Registry	149,051	149,051	0	149,051	149,051	149,051	74,526	HF658
UI - Substance Abuse Consortium	55,529	55,529	0	55,529	55,529	55,529	27,765	HF658
UI - Biocatalysis	723,727	723,727	0	723,727	723,727	723,727	361,864	HF658
UI - Primary Health Care	648,930	648,930	0	648,930	648,930	648,930	324,465	HF658
UI - Iowa Birth Defects Registry	38,288	38,288	0	38,288	38,288	38,288	19,144	HF658
UI - Iowa Nonprofit Resource Center	162,539	162,539	0	162,539	162,539	162,539	81,270	HF658
UI - IA Online Advanced Placement Acad.	481,849	481,849	0	481,849	481,849	481,849	240,925	HF658
UI - Iowa Flood Center	1,500,000	1,500,000	0	1,500,000	1,500,000	1,500,000	750,000	HF658
Iowa State University - General	173,986,353	180,945,807	0	180,945,807	184,112,359	182,181,852	91,090,926	HF658
ISU - Agricultural Experiment Station	28,111,877	29,886,877	0	29,886,877	29,886,877	29,886,877	14,943,439	HF658
ISU - Cooperative Extension	18,266,722	18,266,722	0	18,266,722	18,266,722	18,266,722	9,133,361	HF658
ISU - Leopold Center	397,417	397,417	0	397,417	397,417	397,417	198,709	HF658
ISU - Livestock Disease Research	172,844	172,844	0	172,844	172,844	172,844	86,422	HF658
University of Northern Iowa - General	83,222,819	89,176,732	0	89,176,732	90,737,325	94,276,732	47,138,366	HF658
UNI - Recycling and Reuse Center	175,256	175,256	0	175,256	175,256	175,256	87,628	HF658
UNI - Math and Science Collaborative	5,200,000	5,200,000	0	5,200,000	5,200,000	5,200,000	2,600,000	HF658
UNI - Real Estate Education Program	125,302	125,302	0	125,302	125,302	125,302	62,651	HF658
Iowa School for the Deaf	9,030,634	9,391,859	0	9,391,859	9,556,217	9,509,257	4,754,629	HF658
Iowa Braille and Sight Saving School	3,765,136	3,915,741	0	3,915,741	3,984,266	3,964,688	1,982,344	HF658
ISD/IBSSS - Tuition and Transportation	11,763	11,763	0	11,763	11,763	11,763	5,882	HF658
ISD/IBSSS - Licensed Classroom Teachers	82,049	82,049	0	82,049	82,049	82,049	41,025	HF658
Performance-Based Funding	0	0	0	0	4,000,000	0	0	HF658
Iowa State University - Supp	0	0	2,254,079	2,254,079	0	0	0	HF666
University of Iowa - Supp	0	0	2,886,538	2,886,538	0	0	0	HF666
University of Northern Iowa - Supp	0	0	1,114,709	1,114,709	0	0	0	HF666
<b>Total Regents, Board of</b>	<b>\$ 559,156,460</b>	<b>\$ 583,238,311</b>	<b>\$ 6,255,326</b>	<b>\$ 589,493,637</b>	<b>\$ 596,239,492</b>	<b>\$ 589,740,701</b>	<b>\$ 294,870,357</b>	
<b>Total Education</b>	<b>\$ 898,985,388</b>	<b>\$ 986,136,365</b>	<b>\$ 8,771,259</b>	<b>\$ 994,907,624</b>	<b>\$ 1,022,443,864</b>	<b>\$ 992,236,365</b>	<b>\$ 505,368,196</b>	

# Health and Human Services

## General Fund

	Actual FY 2014 (1)	Estimated FY 2015 (2)	Supp-Final Act. FY 2015 (3)	Est Net FY 2015 (4)	Gov Rec FY 2016 (5)	Final Action FY 2016 (6)	Final Act Yr2 FY 2017 (7)	Bill Number (8)
<b><u>Aging, Dept. on</u></b>								
Aging, Dept. on								
Aging Programs	\$ 10,606,066	\$ 11,419,732	\$ 0	\$ 11,419,732	\$ 11,436,066	\$ 11,399,732	\$ 5,699,866	SF505
Office of LTC Resident's Advocate	1,021,707	929,315	0	929,315	1,056,783	1,276,783	638,391	SF505
Food Security for Older Individuals	0	250,000	0	250,000	250,000	0	0	SF505
<b>Total Aging, Dept. on</b>	<b>\$ 11,627,773</b>	<b>\$ 12,599,047</b>	<b>\$ 0</b>	<b>\$ 12,599,047</b>	<b>\$ 12,742,849</b>	<b>\$ 12,676,515</b>	<b>\$ 6,338,257</b>	
<b><u>Public Health, Dept. of</u></b>								
Public Health, Dept. of								
Addictive Disorders	\$ 27,163,690	\$ 27,263,690	\$ 0	\$ 27,263,690	\$ 27,263,690	\$ 27,263,690	\$ 13,631,845	SF505
Healthy Children and Families	3,653,559	4,046,602	0	4,046,602	4,046,602	4,617,543	2,308,771	SF505
Chronic Conditions	5,080,692	5,155,692	0	5,155,692	4,955,692	4,955,692	2,477,846	SF505
Community Capacity	8,562,617	8,737,910	0	8,737,910	9,689,716	8,821,335	4,410,667	SF505
Healthy Aging	7,297,142	7,297,142	0	7,297,142	7,297,142	7,297,142	3,648,571	SF505
Environmental Hazards	803,870	803,870	0	803,870	0	0	0	SF505
Infectious Diseases	1,335,155	1,335,155	0	1,335,155	1,335,155	1,335,155	667,577	SF505
Public Protection	3,278,771	3,287,127	0	3,287,127	4,339,191	4,339,191	2,169,595	SF505
Resource Management	855,072	855,072	0	855,072	855,072	855,072	427,536	SF505
Electronic Records System - Supp	0	0	2,300,000	2,300,000	0	0	0	HF666
<b>Total Public Health, Dept. of</b>	<b>\$ 58,030,568</b>	<b>\$ 58,782,260</b>	<b>\$ 2,300,000</b>	<b>\$ 61,082,260</b>	<b>\$ 59,782,260</b>	<b>\$ 59,484,820</b>	<b>\$ 29,742,408</b>	

# Health and Human Services

## General Fund

	Actual FY 2014	Estimated FY 2015	Supp-Final Act. FY 2015	Est Net FY 2015	Gov Rec FY 2016	Final Action FY 2016	Final Act Yr2 FY 2017	Bill Number
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>Human Services, Dept. of</b>								
<b>Assistance</b>								
Family Investment Program/JOBS	\$ 48,503,875	\$ 48,693,875	\$ 0	\$ 48,693,875	\$ 48,693,875	\$ 48,673,875	\$ 24,336,937	SF505
Medical Assistance	1,144,208,805	1,250,658,393	15,828,136	1,266,486,529	1,012,355,027	1,303,191,564	651,595,782	SF505
Medical Contracts	12,320,048	17,148,576	0	17,148,576	22,903,584	19,613,964	9,806,982	SF505
State Supplementary Assistance	16,516,858	14,121,154	0	14,121,154	12,997,187	12,997,187	6,498,593	SF505
State Children's Health Insurance	36,817,261	45,877,998	0	45,877,998	21,163,844	20,413,844	10,206,922	SF505
Child Care Assistance	62,735,563	47,132,080	-10,828,136	36,303,944	52,553,279	51,408,668	25,704,334	SF505
Child and Family Services	91,329,427	94,857,554	0	94,857,554	94,967,179	85,341,938	42,670,969	SF505
Adoption Subsidy	40,729,282	42,580,749	0	42,580,749	42,888,386	42,998,286	21,499,143	SF505
Family Support Subsidy	1,093,288	1,079,739	0	1,079,739	1,073,932	1,073,932	536,966	SF505
Connors Training	33,632	33,632	0	33,632	33,632	33,632	16,816	SF505
Volunteers	84,686	84,686	0	84,686	84,686	84,686	42,343	SF505
Mental Health Redesign	0	0	0	0	328,392,168	0	0	SF505
MHDS Equalization	29,820,478	30,555,823	0	30,555,823	0	0	0	SF505
Juv CINA/Female Adjud Delinquent Placements	0	2,000,000	0	2,000,000	0	0	0	SF505
Iowa Health and Wellness Plan	0	0	0	0	21,073,676	0	0	SF505
Medicaid Supplemental	0	0	43,000,000	43,000,000	0	0	0	HF666
Refugee Pilot Project	0	0	0	0	0	100,000	50,000	SF505
<b>Total Assistance</b>	<b>\$ 1,484,193,203</b>	<b>\$ 1,594,824,259</b>	<b>\$ 48,000,000</b>	<b>\$ 1,642,824,259</b>	<b>\$ 1,659,180,455</b>	<b>\$ 1,585,931,576</b>	<b>\$ 792,965,787</b>	
<b>Toledo Juvenile Home</b>								
Toledo Juvenile Home	\$ 8,867,121	\$ 507,766	\$ 0	\$ 507,766	\$ 507,766	\$ 0	\$ 0	SF505
<b>Eldora Training School</b>								
Eldora Training School	\$ 11,268,202	\$ 12,358,285	\$ 0	\$ 12,358,285	\$ 12,445,552	\$ 12,233,420	\$ 6,116,710	SF505
<b>Cherokee</b>								
Cherokee MHI	\$ 5,964,737	\$ 6,031,934	\$ 0	\$ 6,031,934	\$ 14,644,041	\$ 5,545,616	\$ 2,772,808	SF505
<b>Clarinda</b>								
Clarinda MHI	\$ 6,757,689	\$ 6,787,309	\$ 0	\$ 6,787,309	\$ 0	\$ 0	\$ 0	SF505
Clarinda MHI - Supp	0	0	1,810,000	1,810,000	0	0	0	HF666
<b>Total Clarinda</b>	<b>\$ 6,757,689</b>	<b>\$ 6,787,309</b>	<b>\$ 1,810,000</b>	<b>\$ 8,597,309</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	
<b>Independence</b>								
Independence MHI	\$ 10,334,082	\$ 10,484,386	\$ 0	\$ 10,484,386	\$ 23,963,370	\$ 10,324,209	\$ 5,162,104	SF505
<b>Mt Pleasant</b>								
Mt Pleasant MHI	\$ 1,374,061	\$ 1,417,796	\$ 0	\$ 1,417,796	\$ 0	\$ 6,424,880	\$ 3,212,440	SF505

# Health and Human Services

## General Fund

	Actual FY 2014 (1)	Estimated FY 2015 (2)	Supp-Final Act. FY 2015 (3)	Est Net FY 2015 (4)	Gov Rec FY 2016 (5)	Final Action FY 2016 (6)	Final Act Yr2 FY 2017 (7)	Bill Number (8)
<b>Glenwood</b>								
Glenwood Resource Center	\$ 20,349,122	\$ 21,695,266	\$ 0	\$ 21,695,266	\$ 22,024,482	\$ 21,524,482	\$ 10,762,241	SF505
<b>Woodward</b>								
Woodward Resource Center	\$ 14,286,191	\$ 14,855,693	\$ 0	\$ 14,855,693	\$ 14,933,806	\$ 14,583,806	\$ 7,291,903	SF505
<b>Cherokee CCUSO</b>								
Civil Commitment Unit for Sexual Offenders	\$ 9,425,568	\$ 9,923,563	\$ 0	\$ 9,923,563	\$ 9,893,079	\$ 9,893,079	\$ 4,946,539	SF505
<b>Field Operations</b>								
Child Support Recoveries	\$ 14,215,081	\$ 14,911,230	\$ 0	\$ 14,911,230	\$ 14,663,373	\$ 14,663,373	\$ 7,331,686	SF505
Field Operations	66,670,976	65,170,976	-4,000,000	61,170,976	58,920,976	58,920,976	29,460,488	SF505
<b>Total Field Operations</b>	<u>\$ 80,886,057</u>	<u>\$ 80,082,206</u>	<u>\$ -4,000,000</u>	<u>\$ 76,082,206</u>	<u>\$ 73,584,349</u>	<u>\$ 73,584,349</u>	<u>\$ 36,792,174</u>	
<b>General Administration</b>								
General Administration	\$ 16,329,602	\$ 16,072,302	\$ -1,000,000	\$ 15,072,302	\$ 14,661,741	\$ 14,898,198	\$ 7,449,099	SF505
<b>Total Human Services, Dept. of</b>	<u>\$ 1,670,035,635</u>	<u>\$ 1,775,040,765</u>	<u>\$ 44,810,000</u>	<u>\$ 1,819,850,765</u>	<u>\$ 1,845,838,641</u>	<u>\$ 1,754,943,615</u>	<u>\$ 877,471,805</u>	
<b><u>Veterans Affairs, Dept. of</u></b>								
<b>Veterans Affairs, Department of</b>								
General Administration	\$ 1,095,951	\$ 1,095,951	\$ 0	\$ 1,095,951	\$ 1,200,546	\$ 1,200,546	\$ 600,273	SF505
Vets Home Ownership Program	1,600,000	2,500,000	0	2,500,000	2,500,000	2,500,000	1,250,000	SF505
Veterans County Grants	990,000	990,000	0	990,000	990,000	990,000	495,000	SF505
<b>Total Veterans Affairs, Department of</b>	<u>\$ 3,685,951</u>	<u>\$ 4,585,951</u>	<u>\$ 0</u>	<u>\$ 4,585,951</u>	<u>\$ 4,690,546</u>	<u>\$ 4,690,546</u>	<u>\$ 2,345,273</u>	
<b>Veterans Affairs, Dept. of</b>								
Iowa Veterans Home	\$ 7,594,996	\$ 7,594,996	\$ 0	\$ 7,594,996	\$ 7,594,996	\$ 7,594,996	\$ 3,797,498	SF505
<b>Total Veterans Affairs, Dept. of</b>	<u>\$ 11,280,947</u>	<u>\$ 12,180,947</u>	<u>\$ 0</u>	<u>\$ 12,180,947</u>	<u>\$ 12,285,542</u>	<u>\$ 12,285,542</u>	<u>\$ 6,142,771</u>	
<b>Total Health and Human Services</b>	<u><u>\$ 1,750,974,923</u></u>	<u><u>\$ 1,858,603,019</u></u>	<u><u>\$ 47,110,000</u></u>	<u><u>\$ 1,905,713,019</u></u>	<u><u>\$ 1,930,649,292</u></u>	<u><u>\$ 1,839,390,492</u></u>	<u><u>\$ 919,695,241</u></u>	

# Justice System

## General Fund

	Actual FY 2014 (1)	Estimated FY 2015 (2)	Supp-Final Act. FY 2015 (3)	Est Net FY 2015 (4)	Gov Rec FY 2016 (5)	Final Action FY 2016 (6)	Final Act Yr2 FY 2017 (7)	Bill Number (8)
<u>Justice, Department of</u>								
Justice, Dept. of								
General Office AG	\$ 7,989,905	\$ 7,989,905	\$ 0	\$ 7,989,905	\$ 7,989,905	\$ 7,989,905	\$ 3,994,953	SF497
Victim Assistance Grants	6,734,400	6,734,400	0	6,734,400	6,734,400	6,734,400	3,367,200	SF497
Legal Services Poverty Grants	2,180,562	2,400,000	0	2,400,000	2,400,000	2,400,000	1,200,000	SF497
<b>Total Justice, Department of</b>	<b>\$ 16,904,867</b>	<b>\$ 17,124,305</b>	<b>\$ 0</b>	<b>\$ 17,124,305</b>	<b>\$ 17,124,305</b>	<b>\$ 17,124,305</b>	<b>\$ 8,562,153</b>	
<u>Civil Rights Commission</u>								
Civil Rights Commission								
Civil Rights Commission	\$ 1,299,247	\$ 1,169,540	\$ 0	\$ 1,169,540	\$ 1,169,540	\$ 1,169,540	\$ 584,770	SF497
<b>Total Civil Rights Commission</b>	<b>\$ 1,299,247</b>	<b>\$ 1,169,540</b>	<b>\$ 0</b>	<b>\$ 1,169,540</b>	<b>\$ 1,169,540</b>	<b>\$ 1,169,540</b>	<b>\$ 584,770</b>	
<u>Corrections, Dept. of</u>								
Central Office								
Corrections Administration	\$ 5,093,810	\$ 5,270,010	\$ 0	\$ 5,270,010	\$ 5,270,010	\$ 5,270,010	\$ 2,635,005	SF497
County Confinement	1,075,092	1,075,092	0	1,075,092	1,370,092	1,075,092	537,546	SF497
Federal Prisoners/Contractual	484,411	484,411	0	484,411	484,411	484,411	242,205	SF497
Corrections Education	2,608,109	2,608,109	0	2,608,109	2,608,109	2,608,109	1,304,055	SF497
Iowa Corrections Offender Network	2,000,000	2,000,000	0	2,000,000	2,000,000	2,000,000	1,000,000	SF497
Mental Health/Substance Abuse	22,319	22,319	0	22,319	22,319	22,319	11,159	SF497
Hepatitis Treatment And Education	167,881	0	0	0	0	0	0	SF497
DOC - Department Wide Duties	2,571,309	0	0	0	0	0	0	SF497
<b>Total Central Office</b>	<b>\$ 14,022,931</b>	<b>\$ 11,459,941</b>	<b>\$ 0</b>	<b>\$ 11,459,941</b>	<b>\$ 11,754,941</b>	<b>\$ 11,459,941</b>	<b>\$ 5,729,970</b>	
Fort Madison								
Ft. Madison Institution	\$ 43,135,932	\$ 43,021,602	\$ 0	\$ 43,021,602	\$ 43,021,602	\$ 43,771,602	\$ 21,885,801	SF497
Anamosa								
Anamosa Institution	\$ 32,943,488	\$ 33,668,253	\$ 0	\$ 33,668,253	\$ 33,668,253	\$ 33,668,253	\$ 16,834,127	SF497
Oakdale								
Oakdale Institution	\$ 58,607,768	\$ 59,408,092	\$ 0	\$ 59,408,092	\$ 60,408,092	\$ 60,158,092	\$ 30,079,046	SF497
Newton								
Newton Institution	\$ 27,146,108	\$ 27,572,108	\$ 0	\$ 27,572,108	\$ 27,572,108	\$ 27,572,108	\$ 13,786,054	SF497
Mt Pleasant								
Mt. Pleasant Inst.	\$ 24,832,135	\$ 25,360,135	\$ 0	\$ 25,360,135	\$ 26,583,727	\$ 25,360,135	\$ 12,680,067	SF497

# Justice System

## General Fund

	Actual FY 2014 (1)	Estimated FY 2015 (2)	Supp-Final Act. FY 2015 (3)	Est Net FY 2015 (4)	Gov Rec FY 2016 (5)	Final Action FY 2016 (6)	Final Act Yr2 FY 2017 (7)	Bill Number (8)
<b>Rockwell City</b>								
Rockwell City Institution	\$ 9,678,353	\$ 9,836,353	\$ 0	\$ 9,836,353	\$ 9,836,353	\$ 9,836,353	\$ 4,918,177	SF497
<b>Clarinda</b>								
Clarinda Institution	\$ 25,259,319	\$ 25,933,430	\$ 0	\$ 25,933,430	\$ 26,809,529	\$ 25,933,430	\$ 12,966,715	SF497
<b>Mitchellville</b>								
Mitchellville Institution	\$ 21,617,466	\$ 22,045,970	\$ 0	\$ 22,045,970	\$ 22,724,581	\$ 22,645,970	\$ 11,322,985	SF497
<b>Fort Dodge</b>								
Ft. Dodge Institution	\$ 29,883,648	\$ 30,097,648	\$ 0	\$ 30,097,648	\$ 30,097,648	\$ 30,097,648	\$ 15,048,824	SF497
<b>CBC District 1</b>								
CBC District I	\$ 14,099,086	\$ 14,753,977	\$ 0	\$ 14,753,977	\$ 14,788,972	\$ 14,787,977	\$ 7,393,988	SF497
<b>CBC District 2</b>								
CBC District II	\$ 10,870,425	\$ 11,500,661	\$ 0	\$ 11,500,661	\$ 11,500,661	\$ 11,500,661	\$ 5,750,331	SF497
<b>CBC District 3</b>								
CBC District III	\$ 7,105,865	\$ 7,241,257	\$ 0	\$ 7,241,257	\$ 7,241,257	\$ 7,241,257	\$ 3,620,628	SF497
<b>CBC District 4</b>								
CBC District IV	\$ 5,495,309	\$ 5,608,005	\$ 0	\$ 5,608,005	\$ 5,638,005	\$ 5,638,005	\$ 2,819,003	SF497
<b>CBC District 5</b>								
CBC District V	\$ 19,375,428	\$ 20,304,616	\$ 0	\$ 20,304,616	\$ 20,371,676	\$ 21,078,393	\$ 10,539,196	SF497
<b>CBC District 6</b>								
CBC District VI	\$ 14,638,537	\$ 14,833,623	\$ 0	\$ 14,833,623	\$ 14,892,283	\$ 14,863,623	\$ 7,431,812	SF497
<b>CBC District 7</b>								
CBC District VII	\$ 7,609,781	\$ 7,856,873	\$ 0	\$ 7,856,873	\$ 7,856,873	\$ 7,856,873	\$ 3,928,436	SF497
<b>CBC District 8</b>								
CBC District VIII	\$ 8,206,613	\$ 8,133,194	\$ 0	\$ 8,133,194	\$ 8,168,190	\$ 8,167,194	\$ 4,083,597	SF497
<b>Total Corrections, Dept. of</b>	<u>\$ 374,528,192</u>	<u>\$ 378,635,738</u>	<u>\$ 0</u>	<u>\$ 378,635,738</u>	<u>\$ 382,934,751</u>	<u>\$ 381,637,515</u>	<u>\$ 190,818,757</u>	
<b><u>Human Rights, Dept. of</u></b>								
<b>Human Rights, Department of</b>								
Criminal & Juvenile Justice	\$ 1,260,105	\$ 1,260,105	\$ 0	\$ 1,260,105	\$ 1,260,105	\$ 1,260,105	\$ 630,053	SF497
<b>Total Human Rights, Dept. of</b>	<u>\$ 1,260,105</u>	<u>\$ 1,260,105</u>	<u>\$ 0</u>	<u>\$ 1,260,105</u>	<u>\$ 1,260,105</u>	<u>\$ 1,260,105</u>	<u>\$ 630,053</u>	

# Justice System

## General Fund

	Actual FY 2014 (1)	Estimated FY 2015 (2)	Supp-Final Act. FY 2015 (3)	Est Net FY 2015 (4)	Gov Rec FY 2016 (5)	Final Action FY 2016 (6)	Final Act Yr2 FY 2017 (7)	Bill Number (8)
<b><u>Inspections &amp; Appeals, Dept. of</u></b>								
Public Defender								
Public Defender	\$ 25,882,243	\$ 25,882,243	\$ 0	\$ 25,882,243	\$ 26,032,243	\$ 26,032,243	\$ 13,016,121	SF497
Indigent Defense Appropriation	29,901,929	29,901,929	0	29,901,929	29,751,929	29,751,929	14,875,965	SF497
<b>Total Inspections &amp; Appeals, Dept. of</b>	<b>\$ 55,784,172</b>	<b>\$ 55,784,172</b>	<b>\$ 0</b>	<b>\$ 55,784,172</b>	<b>\$ 55,784,172</b>	<b>\$ 55,784,172</b>	<b>\$ 27,892,086</b>	
<b><u>Judicial Branch</u></b>								
Judicial Branch								
Judicial Branch	\$ 165,586,747	\$ 171,486,612	\$ 0	\$ 171,486,612	\$ 179,673,989	\$ 171,486,612	\$ 85,743,306	SF496
Jury & Witness Revolving Fund	3,100,000	3,100,000	0	3,100,000	3,100,000	3,100,000	1,550,000	SF496
Judicial Branch Operations	0	0	0	0	0	7,200,000	0	SF510
<b>Total Judicial Branch</b>	<b>\$ 168,686,747</b>	<b>\$ 174,586,612</b>	<b>\$ 0</b>	<b>\$ 174,586,612</b>	<b>\$ 182,773,989</b>	<b>\$ 181,786,612</b>	<b>\$ 87,293,306</b>	
<b><u>Iowa Law Enforcement Academy</u></b>								
Iowa Law Enforcement Academy								
Law Enforcement Academy	\$ 1,003,214	\$ 1,003,214	\$ 0	\$ 1,003,214	\$ 1,003,214	\$ 1,003,214	\$ 501,607	SF497
<b>Total Iowa Law Enforcement Academy</b>	<b>\$ 1,003,214</b>	<b>\$ 1,003,214</b>	<b>\$ 0</b>	<b>\$ 1,003,214</b>	<b>\$ 1,003,214</b>	<b>\$ 1,003,214</b>	<b>\$ 501,607</b>	
<b><u>Parole, Board of</u></b>								
Parole Board								
Parole Board	\$ 1,204,583	\$ 1,204,583	\$ 0	\$ 1,204,583	\$ 1,204,583	\$ 1,204,583	\$ 602,291	SF497
<b>Total Parole, Board of</b>	<b>\$ 1,204,583</b>	<b>\$ 1,204,583</b>	<b>\$ 0</b>	<b>\$ 1,204,583</b>	<b>\$ 1,204,583</b>	<b>\$ 1,204,583</b>	<b>\$ 602,291</b>	
<b><u>Public Defense, Dept. of</u></b>								
Public Defense, Dept. of								
Public Defense, Department of	\$ 6,554,478	\$ 6,554,478	\$ 0	\$ 6,554,478	\$ 6,554,478	\$ 6,554,478	\$ 3,277,239	SF497
<b>Total Public Defense, Dept. of</b>	<b>\$ 6,554,478</b>	<b>\$ 6,554,478</b>	<b>\$ 0</b>	<b>\$ 6,554,478</b>	<b>\$ 6,554,478</b>	<b>\$ 6,554,478</b>	<b>\$ 3,277,239</b>	



# Justice System

## General Fund

	Actual FY 2014	Estimated FY 2015	Supp-Final Act. FY 2015	Est Net FY 2015	Gov Rec FY 2016	Final Action FY 2016	Final Act Yr2 FY 2017	Bill Number
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b><u>Public Safety, Department of</u></b>								
Public Safety, Dept. of								
Public Safety Administration	\$ 4,154,349	\$ 4,183,349	\$ 0	\$ 4,183,349	\$ 4,183,349	\$ 4,226,131	\$ 2,113,065	SF497
Public Safety DCI	12,933,414	13,625,414	0	13,625,414	13,625,414	13,796,544	6,898,272	SF497
DCI - Crime Lab Equipment/Training	302,345	302,345	0	302,345	302,345	302,345	151,173	SF497
Narcotics Enforcement	6,755,855	6,919,855	0	6,919,855	7,316,635	7,391,039	3,695,519	SF497
Public Safety Undercover Funds	109,042	109,042	0	109,042	109,042	109,042	54,521	SF497
DPS Fire Marshal	4,470,556	4,590,556	0	4,590,556	4,590,556	4,651,010	2,325,505	SF497
Iowa State Patrol	55,536,208	60,920,291	0	60,920,291	60,920,291	61,501,575	30,750,788	SF497
DPS/SPOC Sick Leave Payout	279,517	279,517	0	279,517	279,517	279,517	139,759	SF497
Fire Fighter Training	725,520	825,520	0	825,520	825,520	825,520	412,760	SF497
Public Safety - Department Wide Duties	1,700,000	0	0	0	0	0	0	SF497
Interoperable Communications Sys Board	0	154,661	0	154,661	154,661	154,661	77,330	SF497
<b>Total Public Safety, Department of</b>	<b>\$ 86,966,806</b>	<b>\$ 91,910,550</b>	<b>\$ 0</b>	<b>\$ 91,910,550</b>	<b>\$ 92,307,330</b>	<b>\$ 93,237,384</b>	<b>\$ 46,618,692</b>	
<b><u>Homeland Security and Emergency Management</u></b>								
Homeland Security and Emergency Management								
Homeland Security & Emer. Mgmt.	\$ 2,229,623	\$ 2,229,623	\$ 0	\$ 2,229,623	\$ 2,229,623	\$ 2,229,623	\$ 1,114,812	SF497
<b>Total Homeland Security and Emergency Management</b>	<b>\$ 2,229,623</b>	<b>\$ 2,229,623</b>	<b>\$ 0</b>	<b>\$ 2,229,623</b>	<b>\$ 2,229,623</b>	<b>\$ 2,229,623</b>	<b>\$ 1,114,812</b>	
<b>Total Justice System</b>	<b>\$ 716,422,034</b>	<b>\$ 731,462,920</b>	<b>\$ 0</b>	<b>\$ 731,462,920</b>	<b>\$ 744,346,090</b>	<b>\$ 742,991,531</b>	<b>\$ 367,895,766</b>	

# Transportation, Infrastructure, and Capitals

## General Fund

	Actual FY 2014 (1)	Estimated FY 2015 (2)	Supp-Final Act. FY 2015 (3)	Est Net FY 2015 (4)	Gov Rec FY 2016 (5)	Final Action FY 2016 (6)	Final Act Yr2 FY 2017 (7)	Bill Number (8)
<b><u>Corrections Capital</u></b>								
Corrections Capital								
Fort Madison Transition Costs - Supp	\$ 0	\$ 0	\$ 310,000	\$ 310,000	\$ 0	\$ 0	\$ 0	HF666
<b>Total Corrections Capital</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 310,000</b>	<b>\$ 310,000</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	
<b><u>Public Safety Capital</u></b>								
Public Safety Capital								
Radio Communication Upgrades - Supp	\$ 0	\$ 0	\$ 2,500,000	\$ 2,500,000	\$ 0	\$ 0	\$ 0	HF666
<b>Total Public Safety Capital</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 2,500,000</b>	<b>\$ 2,500,000</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	
<b><u>Transportation, Dept. of</u></b>								
Transportation, Dept. of								
Street Construction Fund	\$ 135,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	STND
<b>Total Transportation, Dept. of</b>	<b>\$ 135,000</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	
<b>Total Transportation, Infrastructure, and Capitals</b>	<b>\$ 135,000</b>	<b>\$ 0</b>	<b>\$ 2,810,000</b>	<b>\$ 2,810,000</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	

# Unassigned Standings

## General Fund

	Actual FY 2014 (1)	Estimated FY 2015 (2)	Supp-Final Act. FY 2015 (3)	Est Net FY 2015 (4)	Gov Rec FY 2016 (5)	Final Action FY 2016 (6)	Final Act Yr2 FY 2017 (7)	Bill Number (8)
<b><u>Administrative Services, Dept. of</u></b>								
State Accounting Trust Accounts								
Federal Cash Management - Standing	\$ 0	\$ 356,587	\$ 0	\$ 356,587	\$ 356,587	\$ 356,587	\$ 356,587	STND
Unemployment Compensation - Standing	796,449	440,371	0	440,371	440,371	440,371	440,371	STND
<b>Total Administrative Services, Dept. of</b>	<b>\$ 796,449</b>	<b>\$ 796,958</b>	<b>\$ 0</b>	<b>\$ 796,958</b>	<b>\$ 796,958</b>	<b>\$ 796,958</b>	<b>\$ 796,958</b>	
<b><u>Corrections, Dept. of</u></b>								
Central Office								
State Cases Court Costs	\$ 0	\$ 59,733	\$ 0	\$ 59,733	\$ 59,733	\$ 59,733	\$ 59,733	STND
<b>Total Corrections, Dept. of</b>	<b>\$ 0</b>	<b>\$ 59,733</b>	<b>\$ 0</b>	<b>\$ 59,733</b>	<b>\$ 59,733</b>	<b>\$ 59,733</b>	<b>\$ 59,733</b>	
<b><u>Cultural Affairs, Dept. of</u></b>								
Cultural Affairs, Dept. of								
County Endowment Funding - DCA Grants	\$ 416,702	\$ 416,702	\$ 0	\$ 416,702	\$ 416,702	\$ 520,000	\$ 520,000	STND
County Endw Grants-Adjustment	0	0	0	0	0	-103,298	-311,649	SF510
<b>Total Cultural Affairs, Dept. of</b>	<b>\$ 416,702</b>	<b>\$ 416,702</b>	<b>\$ 0</b>	<b>\$ 416,702</b>	<b>\$ 416,702</b>	<b>\$ 416,702</b>	<b>\$ 208,351</b>	
<b><u>Economic Development Authority</u></b>								
Economic Development Authority								
Tourism Marketing - Adjusted Gross Receipts	\$ 1,164,000	\$ 1,124,000	\$ 0	\$ 1,124,000	\$ 1,124,000	\$ 1,124,000	\$ 1,124,000	STND
<b>Total Economic Development Authority</b>	<b>\$ 1,164,000</b>	<b>\$ 1,124,000</b>	<b>\$ 0</b>	<b>\$ 1,124,000</b>	<b>\$ 1,124,000</b>	<b>\$ 1,124,000</b>	<b>\$ 1,124,000</b>	
<b><u>Education, Dept. of</u></b>								
Education, Dept. of								
Child Development	\$ 12,606,196	\$ 12,606,196	\$ 0	\$ 12,606,196	\$ 12,606,196	\$ 12,606,196	\$ 12,606,196	STND
Instructional Support	0	0	0	0	0	14,800,000	14,800,000	STND
Instructional Support - Adjustment	0	0	0	0	0	-14,800,000	-14,800,000	SF510
Nonpublic School Transportation	8,560,931	8,560,931	0	8,560,931	8,560,931	9,960,931	9,960,931	STND
Nonpublic School Transportation	0	0	0	0	0	-1,400,000	-1,400,000	SF510
Sac Fox Settlement Education	100,000	100,000	0	100,000	100,000	100,000	100,000	STND
State Foundation School Aid	2,716,133,473	2,865,513,850	0	2,865,513,850	2,950,300,000	2,965,300,000	0	SF171
AEA State Aid Reduction	0	0	0	0	0	-15,000,000	0	SF510
State Aid Supplemental	0	0	55,700,000	55,700,000	0	0	0	HF666
<b>Total Education, Dept. of</b>	<b>\$ 2,737,400,600</b>	<b>\$ 2,886,780,977</b>	<b>\$ 55,700,000</b>	<b>\$ 2,942,480,977</b>	<b>\$ 2,971,567,127</b>	<b>\$ 2,971,567,127</b>	<b>\$ 21,267,127</b>	
<b><u>Executive Council</u></b>								
Executive Council								
Court Costs	\$ 210,178	\$ 59,772	\$ 0	\$ 59,772	\$ 59,772	\$ 59,772	\$ 59,772	STND
Public Improvements	0	39,848	0	39,848	39,848	39,848	39,848	STND
Drainage Assessment	76,672	20,227	0	20,227	20,227	20,227	20,227	STND
<b>Total Executive Council</b>	<b>\$ 286,849</b>	<b>\$ 119,847</b>	<b>\$ 0</b>	<b>\$ 119,847</b>	<b>\$ 119,847</b>	<b>\$ 119,847</b>	<b>\$ 119,847</b>	

# Unassigned Standings

## General Fund

	Actual FY 2014 (1)	Estimated FY 2015 (2)	Supp-Final Act. FY 2015 (3)	Est Net FY 2015 (4)	Gov Rec FY 2016 (5)	Final Action FY 2016 (6)	Final Act Yr2 FY 2017 (7)	Bill Number (8)
<b><u>Legislative Branch</u></b>								
Legislative Branch								
Legislative Branch	\$ 33,812,781	\$ 34,026,548	\$ 0	\$ 34,026,548	\$ 38,250,000	\$ 38,250,000	\$ 38,250,000	STND
Legislative Branch - Adjustment	0	0	0	0	0	-4,223,452	0	SF510
<b>Total Legislative Branch</b>	<b>\$ 33,812,781</b>	<b>\$ 34,026,548</b>	<b>\$ 0</b>	<b>\$ 34,026,548</b>	<b>\$ 38,250,000</b>	<b>\$ 34,026,548</b>	<b>\$ 38,250,000</b>	
<b><u>Governor</u></b>								
Governor's Office								
Interstate Extradition	\$ 0	\$ 3,032	\$ 0	\$ 3,032	\$ 3,032	\$ 3,032	\$ 3,032	STND
<b>Total Governor</b>	<b>\$ 0</b>	<b>\$ 3,032</b>	<b>\$ 0</b>	<b>\$ 3,032</b>	<b>\$ 3,032</b>	<b>\$ 3,032</b>	<b>\$ 3,032</b>	
<b><u>Public Health, Dept. of</u></b>								
Public Health, Dept. of								
Congenital & Inherited Disorders Registry	\$ 213,399	\$ 232,500	\$ 0	\$ 232,500	\$ 232,500	\$ 232,500	\$ 232,500	STND
<b>Total Public Health, Dept. of</b>	<b>\$ 213,399</b>	<b>\$ 232,500</b>	<b>\$ 0</b>	<b>\$ 232,500</b>	<b>\$ 232,500</b>	<b>\$ 232,500</b>	<b>\$ 232,500</b>	
<b><u>Human Services, Dept. of</u></b>								
General Administration								
Commission of Inquiry	\$ 1,394	\$ 1,394	\$ 0	\$ 1,394	\$ 1,394	\$ 1,394	\$ 1,394	STND
Nonresident Transfers	67	67	0	67	67	67	67	STND
Nonresident Commitment Mental Illness	142,802	142,802	0	142,802	142,802	142,802	142,802	STND
<b>Total General Administration</b>	<b>\$ 144,263</b>	<b>\$ 144,263</b>	<b>\$ 0</b>	<b>\$ 144,263</b>	<b>\$ 144,263</b>	<b>\$ 144,263</b>	<b>\$ 144,263</b>	
Assistance								
MH Property Tax Relief - Supp	\$ 0	\$ 0	\$ 1,040,000	\$ 1,040,000	\$ 0	\$ 0	\$ 0	HF666
Child Abuse Prevention	213,468	232,570	0	232,570	232,570	232,570	232,570	STND
<b>Total Assistance</b>	<b>\$ 213,468</b>	<b>\$ 232,570</b>	<b>\$ 1,040,000</b>	<b>\$ 1,272,570</b>	<b>\$ 232,570</b>	<b>\$ 232,570</b>	<b>\$ 232,570</b>	
<b>Total Human Services, Dept. of</b>	<b>\$ 357,731</b>	<b>\$ 376,833</b>	<b>\$ 1,040,000</b>	<b>\$ 1,416,833</b>	<b>\$ 376,833</b>	<b>\$ 376,833</b>	<b>\$ 376,833</b>	
<b><u>Management, Dept. of</u></b>								
Management, Dept. of								
Technology Reinvestment Fund	\$ 0	\$ 17,500,000	\$ 0	\$ 17,500,000	\$ 17,500,000	\$ 17,500,000	\$ 17,500,000	STND
Technology Reinvestment Fund - Standing	0	0	0	0	0	-17,500,000	0	HF650
Special Olympics Fund	100,000	100,000	0	100,000	100,000	100,000	100,000	STND
Appeal Board Claims	4,392,296	3,000,000	0	3,000,000	3,000,000	3,000,000	3,000,000	STND
Appeal Board Claims	0	0	0	0	0	-3,000,000	-3,000,000	SF510
Transfer to SBRF	0	0	10,000,000	10,000,000	0	0	0	HF666
<b>Total Management, Dept. of</b>	<b>\$ 4,492,296</b>	<b>\$ 20,600,000</b>	<b>\$ 10,000,000</b>	<b>\$ 30,600,000</b>	<b>\$ 20,600,000</b>	<b>\$ 100,000</b>	<b>\$ 17,600,000</b>	

# Unassigned Standings

## General Fund

	Actual FY 2014 (1)	Estimated FY 2015 (2)	Supp-Final Act. FY 2015 (3)	Est Net FY 2015 (4)	Gov Rec FY 2016 (5)	Final Action FY 2016 (6)	Final Act Yr2 FY 2017 (7)	Bill Number (8)
<u>Public Defense, Dept. of</u>								
Public Defense, Dept. of Compensation and Expense	\$ 179,387	\$ 344,644	\$ 0	\$ 344,644	\$ 344,644	\$ 344,644	\$ 344,644	STND
<b>Total Public Defense, Dept. of</b>	<b>\$ 179,387</b>	<b>\$ 344,644</b>	<b>\$ 0</b>	<b>\$ 344,644</b>	<b>\$ 344,644</b>	<b>\$ 344,644</b>	<b>\$ 344,644</b>	
<u>Public Safety, Department of</u>								
Public Safety, Dept. of DPS-POR Unfunded Liabilities	\$ 5,000,000	\$ 5,000,000	\$ 0	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	STND
<b>Total Public Safety, Department of</b>	<b>\$ 5,000,000</b>	<b>\$ 5,000,000</b>	<b>\$ 0</b>	<b>\$ 5,000,000</b>	<b>\$ 5,000,000</b>	<b>\$ 5,000,000</b>	<b>\$ 5,000,000</b>	
<u>Revenue, Dept. of</u>								
Revenue, Dept. of								
Ag Land Tax Credit - GF	\$ 39,100,000	\$ 39,100,000	\$ 0	\$ 39,100,000	\$ 39,100,000	\$ 39,100,000	\$ 39,100,000	STND
Homestead Tax Credit Aid - GF	132,040,596	135,000,000	0	135,000,000	135,000,000	130,800,000	130,800,000	STND
Homestead - Disabled Vets	0	0	0	0	0	600,000	2,400,000	HF166
Elderly & Disabled Tax Credit - GF	23,488,780	26,000,000	0	26,000,000	24,000,000	24,000,000	24,000,000	STND
Printing Cigarette Stamps	120,262	124,652	0	124,652	124,652	124,652	124,652	STND
Tobacco Reporting Requirements	18,416	18,416	0	18,416	18,416	25,000	25,000	STND
Tobacco Reporting Requirements	0	0	0	0	0	-6,584	-15,792	SF510
Military Service Tax Refunds	2,167,011	2,175,000	0	2,175,000	2,100,000	2,100,000	2,100,000	STND
Comml/Industrial Prop Tax Replacement	0	78,335,508	0	78,335,508	162,056,468	162,056,468	152,556,727	STND
FY 2016 Commercial Property Tax - Supp	0	0	9,500,000	9,500,000	0	-9,500,000	0	HF666
Business Property Tax Credit	0	50,000,000	0	50,000,000	100,000,000	100,000,000	125,000,000	STND
<b>Total Revenue, Dept. of</b>	<b>\$ 196,935,065</b>	<b>\$ 330,753,576</b>	<b>\$ 9,500,000</b>	<b>\$ 340,253,576</b>	<b>\$ 462,399,536</b>	<b>\$ 449,299,536</b>	<b>\$ 476,090,587</b>	
<b>Total Unassigned Standings</b>	<b>\$ 2,981,055,260</b>	<b>\$ 3,280,635,350</b>	<b>\$ 76,240,000</b>	<b>\$ 3,356,875,350</b>	<b>\$ 3,501,290,912</b>	<b>\$ 3,463,467,460</b>	<b>\$ 561,473,612</b>	

## Summary Data

### Other Funds

	Actual FY 2014	Estimated FY 2015	Supp-Final Act. FY 2015	Est Net FY 2015	Gov Rec FY 2016	Final Action FY 2016	Final Act Yr2 FY 2017
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Administration and Regulation	\$ 51,247,701	\$ 49,483,201	\$ 0	\$ 49,483,201	\$ 52,365,101	\$ 52,495,389	\$ 26,222,698
Agriculture and Natural Resources	88,484,573	88,234,573	0	88,234,573	88,234,573	89,464,573	36,332,289
Economic Development	31,960,084	33,616,084	0	33,616,084	33,866,084	33,866,084	19,933,043
Education	40,300,000	40,300,000	0	40,300,000	40,300,000	40,300,000	20,150,000
Health and Human Services	534,443,666	433,526,222	1,705,292	435,231,514	421,697,763	453,280,420	332,636,883
Justice System	14,035,596	14,035,596	0	14,035,596	14,035,596	18,285,596	7,142,798
Transportation, Infrastructure, and Capitals	519,029,274	506,557,084	0	506,557,084	543,489,328	526,625,167	252,505,772
Unassigned Standings	73,298,094	81,295,000	0	81,295,000	55,195,000	58,195,000	54,595,000
<b>Grand Total</b>	<b>\$ 1,352,798,989</b>	<b>\$ 1,247,047,760</b>	<b>\$ 1,705,292</b>	<b>\$ 1,248,753,052</b>	<b>\$ 1,249,183,445</b>	<b>\$ 1,272,512,229</b>	<b>\$ 749,518,483</b>

## Bill Totals

### Other Funds

	Actual FY 2014	Estimated FY 2015	Supp-Final Act. FY 2015	Est Net FY 2015	Gov Rec FY 2016	Final Action FY 2016	Final Act Yr2 FY 2017
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
HF637 Transportation Appropriations Bill	\$ 360,640,655	\$ 358,198,661	\$ 0	\$ 358,198,661	\$ 365,233,776	\$ 365,233,776	\$ 181,605,772
HF650 Infrastructure Appropriations Bill	155,388,619	141,533,423	0	141,533,423	131,930,552	119,066,391	5,800,000
HF651 E911 Surcharge Fund Expenditures	0	0	0	0	0	4,000,000	0
HF658 Education Appropriations Bill	40,300,000	40,300,000	0	40,300,000	40,300,000	40,300,000	20,150,000
HF659 Administration and Regulation Appropriations Bill	51,247,701	49,483,201	0	49,483,201	52,365,101	52,495,389	26,222,698
SF494 Agriculture and Natural Resources Appropriations Bill	88,034,573	87,784,573	0	87,784,573	87,784,573	89,014,573	35,882,289
SF497 Justice System Appropriations Bill	14,035,596	14,035,596	0	14,035,596	14,035,596	14,285,596	7,142,798
SF499 Economic Development Appropriations Bill	31,960,084	27,866,084	0	27,866,084	27,866,084	27,866,084	13,933,043
SF505 Health and Human Services Appropriations Bill	534,443,666	433,526,222	1,705,292	435,231,514	421,697,763	453,280,420	332,636,883
SF510 Standing Appropriations Bill	0	0	0	0	0	3,000,000	3,000,000
STND Current Law Standing Appropriations	76,748,094	94,320,000	0	94,320,000	107,970,000	103,970,000	123,145,000
<b>Grand Total</b>	<b>\$ 1,352,798,989</b>	<b>\$ 1,247,047,760</b>	<b>\$ 1,705,292</b>	<b>\$ 1,248,753,052</b>	<b>\$ 1,249,183,445</b>	<b>\$ 1,272,512,229</b>	<b>\$ 749,518,483</b>

# Administration and Regulation

## Other Funds

	Actual FY 2014 (1)	Estimated FY 2015 (2)	Supp-Final Act. FY 2015 (3)	Est Net FY 2015 (4)	Gov Rec FY 2016 (5)	Final Action FY 2016 (6)	Final Act Yr2 FY 2017 (7)	Bill Number (8)
<b><u>Commerce, Dept. of</u></b>								
<b>Banking Division</b>								
Banking Division - CMRF	\$ 9,167,235	\$ 9,317,235	\$ 0	\$ 9,317,235	\$ 9,667,235	\$ 9,667,235	\$ 4,833,618	HF659
<b>Credit Union Division</b>								
Credit Union Division - CMRF	\$ 1,794,256	\$ 1,794,256	\$ 0	\$ 1,794,256	\$ 1,869,256	\$ 1,869,256	\$ 934,628	HF659
<b>Insurance Division</b>								
Insurance Division - CMRF	\$ 5,032,989	\$ 5,099,989	\$ 0	\$ 5,099,989	\$ 5,325,889	\$ 5,325,889	\$ 2,662,945	HF659
<b>Utilities Division</b>								
Utilities Division - CMRF	\$ 8,179,405	\$ 8,329,405	\$ 0	\$ 8,329,405	\$ 8,560,405	\$ 8,560,405	\$ 4,280,203	HF659
<b>Professional Licensing and Reg.</b>								
Field Auditor - Housing Impr. Fund	\$ 62,317	\$ 62,317	\$ 0	\$ 62,317	\$ 62,317	\$ 62,317	\$ 31,159	HF659
<b>Total Commerce, Dept. of</b>	<b>\$ 24,236,202</b>	<b>\$ 24,603,202</b>	<b>\$ 0</b>	<b>\$ 24,603,202</b>	<b>\$ 25,485,102</b>	<b>\$ 25,485,102</b>	<b>\$ 12,742,553</b>	
<b><u>Inspections &amp; Appeals, Dept. of</u></b>								
<b>Inspections and Appeals, Dept. of</b>								
DIA - RUTF	\$ 1,623,897	\$ 1,623,897	\$ 0	\$ 1,623,897	\$ 1,623,897	\$ 1,623,897	\$ 811,949	HF659
Medicaid Fraud Annual Conference - MFF	6,500	0	0	0	0	0	0	HF659
<b>Total Inspections and Appeals, Dept. of</b>	<b>\$ 1,630,397</b>	<b>\$ 1,623,897</b>	<b>\$ 0</b>	<b>\$ 1,623,897</b>	<b>\$ 1,623,897</b>	<b>\$ 1,623,897</b>	<b>\$ 811,949</b>	
<b>Racing Commission</b>								
Pari-Mutuel Regulation GRF	\$ 3,068,492	\$ 3,068,492	\$ 0	\$ 3,068,492	\$ 0	\$ 0	\$ 0	HF659
Gaming Regulation (Riverboat) - GRF	3,045,719	3,045,719	0	3,045,719	6,114,211	6,194,499	3,097,250	HF659
Socioeconomic Gambling Study - GRF	125,000	0	0	0	0	0	0	HF659
Exchange Wagering Study - GRF	0	0	0	0	0	50,000	0	HF659
<b>Total Racing Commission</b>	<b>\$ 6,239,211</b>	<b>\$ 6,114,211</b>	<b>\$ 0</b>	<b>\$ 6,114,211</b>	<b>\$ 6,114,211</b>	<b>\$ 6,244,499</b>	<b>\$ 3,097,250</b>	
<b>Total Inspections &amp; Appeals, Dept. of</b>	<b>\$ 7,869,608</b>	<b>\$ 7,738,108</b>	<b>\$ 0</b>	<b>\$ 7,738,108</b>	<b>\$ 7,738,108</b>	<b>\$ 7,868,396</b>	<b>\$ 3,909,199</b>	
<b><u>Management, Dept. of</u></b>								
<b>Management, Dept. of</b>								
DOM Operations - RUTF	\$ 56,000	\$ 56,000	\$ 0	\$ 56,000	\$ 56,000	\$ 56,000	\$ 28,000	HF659
<b>Total Management, Dept. of</b>	<b>\$ 56,000</b>	<b>\$ 56,000</b>	<b>\$ 0</b>	<b>\$ 56,000</b>	<b>\$ 56,000</b>	<b>\$ 56,000</b>	<b>\$ 28,000</b>	



# Administration and Regulation

## Other Funds

	Actual FY 2014 (1)	Estimated FY 2015 (2)	Supp-Final Act. FY 2015 (3)	Est Net FY 2015 (4)	Gov Rec FY 2016 (5)	Final Action FY 2016 (6)	Final Act Yr2 FY 2017 (7)	Bill Number (8)
<u>Revenue, Dept. of</u>								
Revenue, Dept. of								
Motor Fuel Tax Admin - MVFT	\$ 1,305,775	\$ 1,305,775	\$ 0	\$ 1,305,775	\$ 1,305,775	\$ 1,305,775	\$ 652,888	HF659
Total Revenue, Dept. of	\$ 1,305,775	\$ 1,305,775	\$ 0	\$ 1,305,775	\$ 1,305,775	\$ 1,305,775	\$ 652,888	
<u>Treasurer of State</u>								
Treasurer of State								
I-3 Expenses - RUTF	\$ 93,148	\$ 93,148	\$ 0	\$ 93,148	\$ 93,148	\$ 93,148	\$ 46,574	HF659
Total Treasurer of State	\$ 93,148	\$ 93,148	\$ 0	\$ 93,148	\$ 93,148	\$ 93,148	\$ 46,574	
<u>IPERS Administration</u>								
IPERS Administration								
IPERS Administration	\$ 17,686,968	\$ 15,686,968	\$ 0	\$ 15,686,968	\$ 17,686,968	\$ 17,686,968	\$ 8,843,484	HF659
Total IPERS Administration	\$ 17,686,968	\$ 15,686,968	\$ 0	\$ 15,686,968	\$ 17,686,968	\$ 17,686,968	\$ 8,843,484	
Total Administration and Regulation	\$ 51,247,701	\$ 49,483,201	\$ 0	\$ 49,483,201	\$ 52,365,101	\$ 52,495,389	\$ 26,222,698	

# Agriculture and Natural Resources

## Other Funds

	Actual FY 2014	Estimated FY 2015	Supp-Final Act. FY 2015	Est Net FY 2015	Gov Rec FY 2016	Final Action FY 2016	Final Act Yr2 FY 2017	Bill Number
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b><u>Agriculture and Land Stewardship</u></b>								
<b>Agriculture and Land Stewardship</b>								
Native Horse & Dog Prog-Unclaimed Winnings	\$ 305,516	\$ 305,516	\$ 0	\$ 305,516	\$ 305,516	\$ 305,516	\$ 152,758	SF494
Motor Fuel Inspection - RFIF	500,000	500,000	0	500,000	500,000	500,000	250,000	SF494
Conservation Reserve Enhance - EFF	1,000,000	1,000,000	0	1,000,000	1,000,000	1,000,000	500,000	SF494
Watershed Protection Fund - EFF	900,000	900,000	0	900,000	900,000	900,000	450,000	SF494
Farm Management Demo - EFF	625,000	625,000	0	625,000	625,000	625,000	312,500	SF494
Soil & Water Conservation - EFF	2,550,000	2,550,000	0	2,550,000	2,550,000	2,700,000	1,350,000	SF494
Conservation Reserve Prog - EFF	1,000,000	1,000,000	0	1,000,000	1,000,000	1,000,000	500,000	SF494
Cost Share - EFF	6,650,000	6,750,000	0	6,750,000	6,750,000	6,750,000	3,375,000	SF494
Fuel Inspection - UST	250,000	250,000	0	250,000	250,000	250,000	250,000	STND
<b>Total Agriculture and Land Stewardship</b>	<b>\$ 13,780,516</b>	<b>\$ 13,880,516</b>	<b>\$ 0</b>	<b>\$ 13,880,516</b>	<b>\$ 13,880,516</b>	<b>\$ 14,030,516</b>	<b>\$ 7,140,258</b>	
<b>Loess Hills Dev. and Conservation</b>								
Loess Hills - EFF	\$ 525,000	\$ 600,000	\$ 0	\$ 600,000	\$ 600,000	\$ 600,000	\$ 300,000	SF494
<b>Total Agriculture and Land Stewardship</b>	<b>\$ 14,305,516</b>	<b>\$ 14,480,516</b>	<b>\$ 0</b>	<b>\$ 14,480,516</b>	<b>\$ 14,480,516</b>	<b>\$ 14,630,516</b>	<b>\$ 7,440,258</b>	

# Agriculture and Natural Resources

## Other Funds

	Actual FY 2014 (1)	Estimated FY 2015 (2)	Supp-Final Act. FY 2015 (3)	Est Net FY 2015 (4)	Gov Rec FY 2016 (5)	Final Action FY 2016 (6)	Final Act Yr2 FY 2017 (7)	Bill Number (8)
<b><u>Natural Resources, Dept. of</u></b>								
<b>Natural Resources</b>								
Fish & Game- DNR Admin Expenses	\$ 41,223,225	\$ 41,223,225	\$ 0	\$ 41,223,225	\$ 41,223,225	\$ 41,223,225	\$ 20,611,613	SF494
GWF - Storage Tanks Study	100,303	100,303	0	100,303	100,303	100,303	50,152	SF494
GWF - Household Hazardous Waste	447,324	447,324	0	447,324	447,324	447,324	223,662	SF494
GWF - Well Testing Admin 2%	62,461	62,461	0	62,461	62,461	62,461	31,231	SF494
GWF - Groundwater Monitoring	1,686,751	1,686,751	0	1,686,751	1,686,751	1,686,751	843,376	SF494
GWF - Landfill Alternatives	618,993	618,993	0	618,993	618,993	618,993	309,497	SF494
GWF - Waste Reduction and Assistance	192,500	192,500	0	192,500	192,500	192,500	96,250	SF494
GWF - Solid Waste Authorization	50,000	50,000	0	50,000	50,000	50,000	25,000	SF494
GWF - Geographic Information System	297,500	297,500	0	297,500	297,500	297,500	148,750	SF494
Snowmobile Registration Fees	100,000	100,000	0	100,000	100,000	100,000	50,000	SF494
Administration Match - UST	200,000	200,000	0	200,000	200,000	200,000	100,000	SF494
Technical Tank Review - UST	200,000	200,000	0	200,000	200,000	200,000	200,000	STND
GWF - Manure Applicator Education Prog	250,000	0	0	0	0	0	0	SF494
Volunteers and Keepers of Land - EFF	100,000	100,000	0	100,000	100,000	0	0	SF494
Park Operations & Maintenance - EFF	6,360,000	6,135,000	0	6,135,000	6,135,000	6,135,000	3,057,500	SF494
GIS Information for Watershed - EFF	195,000	195,000	0	195,000	195,000	195,000	97,500	SF494
Water Quality Monitoring - EFF	2,955,000	2,955,000	0	2,955,000	2,955,000	2,955,000	1,477,500	SF494
Water Quality Protection - EFF	500,000	500,000	0	500,000	500,000	500,000	250,000	SF494
Animal Feeding Operations - EFF	1,320,000	1,320,000	0	1,320,000	1,320,000	1,320,000	660,000	SF494
Ambient Air Quality Monitoring - EFF	425,000	425,000	0	425,000	425,000	425,000	212,500	SF494
Water Quantity - EFF	495,000	495,000	0	495,000	495,000	495,000	247,500	SF494
Geological and Water Survey - EFF	200,000	200,000	0	200,000	200,000	200,000	100,000	SF494
Keep Iowa Beautiful - EFF	200,000	200,000	0	200,000	200,000	200,000	100,000	SF494
REAP - EFF	16,000,000	16,000,000	0	16,000,000	16,000,000	16,000,000	0	SF494
Forestry Health Management - EFF	0	50,000	0	50,000	50,000	0	0	SF494
<b>Total Natural Resources, Dept. of</b>	<b>\$ 74,179,057</b>	<b>\$ 73,754,057</b>	<b>\$ 0</b>	<b>\$ 73,754,057</b>	<b>\$ 73,754,057</b>	<b>\$ 73,604,057</b>	<b>\$ 28,892,031</b>	
<b><u>Regents, Board of</u></b>								
<b>Regents, Board of</b>								
GWF - ISU Data Collection	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,230,000	\$ 0	SF494
<b>Total Regents, Board of</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 1,230,000</b>	<b>\$ 0</b>	
<b>Total Agriculture and Natural Resources</b>	<b>\$ 88,484,573</b>	<b>\$ 88,234,573</b>	<b>\$ 0</b>	<b>\$ 88,234,573</b>	<b>\$ 88,234,573</b>	<b>\$ 89,464,573</b>	<b>\$ 36,332,289</b>	

## Economic Development Other Funds

	Actual FY 2014 (1)	Estimated FY 2015 (2)	Supp-Final Act. FY 2015 (3)	Est Net FY 2015 (4)	Gov Rec FY 2016 (5)	Final Action FY 2016 (6)	Final Act Yr2 FY 2017 (7)	Bill Number (8)
<b><u>Economic Development Authority</u></b>								
<b>Economic Development Authority</b>								
Apprenticeship Training Program - WDF	\$ 0	\$ 2,750,000	\$ 0	\$ 2,750,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	STND
Job Training - WDF	0	3,000,000	0	3,000,000	3,000,000	3,000,000	3,000,000	STND
Workforce Development Fund - WDF	4,000,000	0	0	0	0	0	0	SF499
High Quality Jobs Program - SWJCF	16,900,000	16,900,000	0	16,900,000	16,900,000	16,900,000	8,450,000	SF499
<b>Total Economic Development Authority</b>	<b>\$ 20,900,000</b>	<b>\$ 22,650,000</b>	<b>\$ 0</b>	<b>\$ 22,650,000</b>	<b>\$ 22,900,000</b>	<b>\$ 22,900,000</b>	<b>\$ 14,450,000</b>	
<b><u>Iowa Workforce Development</u></b>								
<b>Iowa Workforce Development</b>								
Field Offices - Spec Cont Fund	\$ 1,766,084	\$ 1,766,084	\$ 0	\$ 1,766,084	\$ 1,766,084	\$ 1,766,084	\$ 883,042	SF499
Field Offices - UI Reserve Interest	494,000	400,000	0	400,000	400,000	400,000	200,000	SF499
AMOS Mid-Iowa Organizing Strategy - SWJCF	100,000	100,000	0	100,000	100,000	100,000	50,000	SF499
<b>Total Iowa Workforce Development</b>	<b>\$ 2,360,084</b>	<b>\$ 2,266,084</b>	<b>\$ 0</b>	<b>\$ 2,266,084</b>	<b>\$ 2,266,084</b>	<b>\$ 2,266,084</b>	<b>\$ 1,133,042</b>	
<b><u>Regents, Board of</u></b>								
<b>Regents, Board of</b>								
Regents Innovation Fund - SWJCF	\$ 3,000,000	\$ 3,000,000	\$ 0	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 1,500,000	SF499
ISU - Economic Development - SWJCF	2,424,302	2,424,302	0	2,424,302	2,424,302	2,424,302	1,212,151	SF499
UI - Economic Development - SWJCF	209,279	209,279	0	209,279	209,279	209,279	104,640	SF499
UI - Entrepreneur and Econ Growth - SWJCF	2,000,000	2,000,000	0	2,000,000	2,000,000	2,000,000	1,000,000	SF499
UNI - Economic Development - SWJCF	1,066,419	1,066,419	0	1,066,419	1,066,419	1,066,419	533,210	SF499
<b>Total Regents, Board of</b>	<b>\$ 8,700,000</b>	<b>\$ 8,700,000</b>	<b>\$ 0</b>	<b>\$ 8,700,000</b>	<b>\$ 8,700,000</b>	<b>\$ 8,700,000</b>	<b>\$ 4,350,001</b>	
<b>Total Economic Development</b>	<b>\$ 31,960,084</b>	<b>\$ 33,616,084</b>	<b>\$ 0</b>	<b>\$ 33,616,084</b>	<b>\$ 33,866,084</b>	<b>\$ 33,866,084</b>	<b>\$ 19,933,043</b>	

## Education Other Funds

	Actual FY 2014 (1)	Estimated FY 2015 (2)	Supp-Final Act. FY 2015 (3)	Est Net FY 2015 (4)	Gov Rec FY 2016 (5)	Final Action FY 2016 (6)	Final Act Yr2 FY 2017 (7)	Bill Number (8)
<b><u>College Aid Commission</u></b>								
College Student Aid Comm.								
Skilled Workforce Shortage Grant - SWJCF	\$ 5,000,000	\$ 5,000,000	\$ 0	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 2,500,000	HF658
<b>Total College Aid Commission</b>	<b>\$ 5,000,000</b>	<b>\$ 5,000,000</b>	<b>\$ 0</b>	<b>\$ 5,000,000</b>	<b>\$ 5,000,000</b>	<b>\$ 5,000,000</b>	<b>\$ 2,500,000</b>	
<b><u>Education, Dept. of</u></b>								
Education, Dept. of								
Workforce Training & Econ Dev Funds - SWJCF	\$ 15,300,000	\$ 15,100,000	\$ 0	\$ 15,100,000	\$ 15,100,000	\$ 15,100,000	\$ 7,550,000	HF658
Adult Literacy for the Workforce - SWJCF	5,500,000	5,500,000	0	5,500,000	5,500,000	5,500,000	2,750,000	HF658
PACE and Regional Sectors - SWJCF	5,000,000	5,000,000	0	5,000,000	5,000,000	5,000,000	2,500,000	HF658
Gap Tuition Assistance Fund - SWJCF	2,000,000	2,000,000	0	2,000,000	2,000,000	2,000,000	1,000,000	HF658
Workbased Lng Intermed Network - SWJCF	1,500,000	1,500,000	0	1,500,000	1,500,000	1,500,000	750,000	HF658
Workforce Prep. Outcome Reporting - SWJCF	0	200,000	0	200,000	200,000	200,000	100,000	HF658
ACE Infrastructure - SWJCF	6,000,000	6,000,000	0	6,000,000	6,000,000	6,000,000	3,000,000	HF658
<b>Total Education, Dept. of</b>	<b>\$ 35,300,000</b>	<b>\$ 35,300,000</b>	<b>\$ 0</b>	<b>\$ 35,300,000</b>	<b>\$ 35,300,000</b>	<b>\$ 35,300,000</b>	<b>\$ 17,650,000</b>	
<b>Total Education</b>	<b>\$ 40,300,000</b>	<b>\$ 40,300,000</b>	<b>\$ 0</b>	<b>\$ 40,300,000</b>	<b>\$ 40,300,000</b>	<b>\$ 40,300,000</b>	<b>\$ 20,150,000</b>	

# Health and Human Services

## Other Funds

	Actual FY 2014 (1)	Estimated FY 2015 (2)	Supp-Final Act. FY 2015 (3)	Est Net FY 2015 (4)	Gov Rec FY 2016 (5)	Final Action FY 2016 (6)	Final Act Yr2 FY 2017 (7)	Bill Number (8)
<b>Human Services, Dept. of</b>								
<b>General Administration</b>								
FIP-TANF	\$ 18,116,948	\$ 9,879,488	\$ -3,598,266	\$ 6,281,222	\$ 5,136,995	\$ 5,136,995	\$ 2,568,497	SF505
Promise Jobs-TANF	11,866,439	11,091,911	-859,571	10,232,340	10,138,178	10,138,178	5,069,089	SF505
FaDDS-TANF	2,898,980	2,898,980	0	2,898,980	2,898,980	2,898,980	1,449,490	SF505
Field Operations-TANF	31,296,232	31,296,232	0	31,296,232	31,296,232	31,296,232	15,648,116	SF505
General Administration-TANF	3,744,000	3,744,000	0	3,744,000	3,744,000	3,744,000	1,872,000	SF505
Child Care Assistance -TANF	25,732,687	35,047,110	6,163,129	41,210,239	35,047,110	35,047,110	17,523,555	SF505
MH/DD Comm. Services-TANF	4,894,052	4,894,052	0	4,894,052	4,894,052	4,894,052	2,447,026	SF505
Child & Family Services-TANF	32,084,430	32,084,430	0	32,084,430	32,084,430	32,084,430	16,042,215	SF505
Child Abuse Prevention-TANF	125,000	125,000	0	125,000	125,000	125,000	62,500	SF505
Training & Technology-TANF	1,037,186	1,037,186	0	1,037,186	1,037,186	1,037,186	518,593	SF505
FIP Eligibility System-TANF	5,050,451	6,549,549	0	6,549,549	6,654,880	6,654,880	3,327,440	SF505
<b>Total General Administration</b>	<b>\$ 136,846,405</b>	<b>\$ 138,647,938</b>	<b>\$ 1,705,292</b>	<b>\$ 140,353,230</b>	<b>\$ 133,057,043</b>	<b>\$ 133,057,043</b>	<b>\$ 66,528,521</b>	
<b>Assistance</b>								
Pregnancy Prevention-TANF	\$ 1,930,067	\$ 1,930,067	\$ 0	\$ 1,930,067	\$ 1,930,067	\$ 1,930,067	\$ 965,033	SF505
Promoting Healthy Marriage - TANF	25,000	25,000	0	25,000	25,000	25,000	12,500	SF505
Medical Assistance - HCTF	225,591,447	223,060,000	0	223,060,000	221,790,000	222,100,000	221,790,000	SF505
Medical Contracts-Pharm Settlement - PhSA	6,650,000	5,467,564	0	5,467,564	500,000	2,002,176	1,001,088	SF505
Broadlawns Hospital - ICA	35,500,000	0	0	0	0	0	0	SF505
Regional Provider Network - ICA	2,993,183	0	0	0	0	0	0	SF505
Nonparticipating Providers - NPPR	1,000,000	0	0	0	0	0	0	SF505
Medical Assistance - QATF	28,788,917	29,195,653	0	29,195,653	29,195,653	37,205,208	18,602,604	SF505
Medical Assistance-HHCAT	34,288,000	34,700,000	0	34,700,000	34,700,000	34,700,000	17,350,000	SF505
Nonparticipating Provider Reimb Fund-HHCAT	412,000	0	0	0	0	0	0	SF505
IowaCare Fund - Admin - ICA	371,552	0	0	0	0	0	0	SF505
Lab Test & Radiology Pool - ICA	1,500,000	0	0	0	0	0	0	SF505
Medicaid Supplemental - MFF	8,717,020	500,000	0	500,000	500,000	500,000	500,000	SF505
Medicaid Sup. - Medicaid Offset - PTRF	0	0	0	0	0	9,986,651	0	SF505
Child and Family Services - SSBG	0	0	0	0	0	10,814,275	5,407,137	SF505
MHDS Regional allocation - SSBG	0	0	0	0	0	960,000	480,000	SF505
<b>Total Assistance</b>	<b>\$ 347,767,186</b>	<b>\$ 294,878,284</b>	<b>\$ 0</b>	<b>\$ 294,878,284</b>	<b>\$ 288,640,720</b>	<b>\$ 320,223,377</b>	<b>\$ 266,108,362</b>	
<b>Total Human Services, Dept. of</b>	<b>\$ 484,613,591</b>	<b>\$ 433,526,222</b>	<b>\$ 1,705,292</b>	<b>\$ 435,231,514</b>	<b>\$ 421,697,763</b>	<b>\$ 453,280,420</b>	<b>\$ 332,636,883</b>	
<b>Regents, Board of</b>								
<b>Regents, Board of</b>								
UI - UIHC IowaCares Program - ICA	\$ 13,642,292	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	SF505
UI - UIHC IowaCares Expansion Pop - ICA	26,284,600	0	0	0	0	0	0	SF505
UI - UIHC IowaCares Physicians - ICA	9,903,183	0	0	0	0	0	0	SF505
<b>Total Regents, Board of</b>	<b>\$ 49,830,075</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	
<b>Total Health and Human Services</b>	<b>\$ 534,443,666</b>	<b>\$ 433,526,222</b>	<b>\$ 1,705,292</b>	<b>\$ 435,231,514</b>	<b>\$ 421,697,763</b>	<b>\$ 453,280,420</b>	<b>\$ 332,636,883</b>	

## Justice System Other Funds

	Actual FY 2014 (1)	Estimated FY 2015 (2)	Supp-Final Act. FY 2015 (3)	Est Net FY 2015 (4)	Gov Rec FY 2016 (5)	Final Action FY 2016 (6)	Final Act Yr2 FY 2017 (7)	Bill Number (8)
<u>Justice, Department of</u>								
Consumer Advocate								
Consumer Advocate - CMRF	\$ 3,137,588	\$ 3,137,588	\$ 0	\$ 3,137,588	\$ 3,137,588	\$ 3,137,588	\$ 1,568,794	SF497
<b>Total Justice, Department of</b>	<b>\$ 3,137,588</b>	<b>\$ 3,137,588</b>	<b>\$ 0</b>	<b>\$ 3,137,588</b>	<b>\$ 3,137,588</b>	<b>\$ 3,137,588</b>	<b>\$ 1,568,794</b>	
<u>Public Safety, Department of</u>								
Public Safety, Dept. of								
DPS Gaming Enforcement - GEF	\$ 10,898,008	\$ 10,898,008	\$ 0	\$ 10,898,008	\$ 10,898,008	\$ 10,898,008	\$ 5,449,004	SF497
<b>Total Public Safety, Department of</b>	<b>\$ 10,898,008</b>	<b>\$ 10,898,008</b>	<b>\$ 0</b>	<b>\$ 10,898,008</b>	<b>\$ 10,898,008</b>	<b>\$ 10,898,008</b>	<b>\$ 5,449,004</b>	
<u>Homeland Security and Emergency Management</u>								
Homeland Security and Emergency Management								
E911 Emerg Comm Admin - E911 Surcharge	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 250,000	\$ 125,000	SF497
Radio Communications Platform Lease - E911 Surcharge	0	0	0	0	0	4,000,000	0	HF651
<b>Total Homeland Security and Emergency Management</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 4,250,000</b>	<b>\$ 125,000</b>	
<b>Total Justice System</b>	<b>\$ 14,035,596</b>	<b>\$ 14,035,596</b>	<b>\$ 0</b>	<b>\$ 14,035,596</b>	<b>\$ 14,035,596</b>	<b>\$ 18,285,596</b>	<b>\$ 7,142,798</b>	

# Transportation, Infrastructure, and Capitals

## Other Funds

	Actual FY 2014 (1)	Estimated FY 2015 (2)	Supp-Final Act. FY 2015 (3)	Est Net FY 2015 (4)	Gov Rec FY 2016 (5)	Final Action FY 2016 (6)	Final Act Yr2 FY 2017 (7)	Bill Number (8)
<b><u>Administrative Services - Capitals</u></b>								
Administrative Services - Capitals								
Major Maintenance - RIIF	\$ 3,800,000	\$ 14,000,000	\$ 0	\$ 14,000,000	\$ 0	\$ 9,974,856	\$ 0	HF650
Major Maintenance (CHIP) - RIIF	11,310,648	0	0	0	0	0	0	HF650
Statewide Major Maintenance - RBC2	0	0	0	0	4,646,841	4,646,841	0	HF650
<b>Total Administrative Services - Capitals</b>	<b>\$ 15,110,648</b>	<b>\$ 14,000,000</b>	<b>\$ 0</b>	<b>\$ 14,000,000</b>	<b>\$ 4,646,841</b>	<b>\$ 14,621,697</b>	<b>\$ 0</b>	
<b><u>Agriculture and Land Stewardship</u></b>								
Agriculture and Land Stewardship								
Ag Drainage Wells - RIIF	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,920,000	\$ 1,920,000	\$ 0	HF650
Water Quality Initiative - RIIF	0	0	0	0	3,100,000	5,200,000	0	HF650
Silos And Smokestacks - SBRF	0	0	0	0	250,000	0	0	HF650
<b>Total Agriculture and Land Stewardship</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 5,270,000</b>	<b>\$ 7,120,000</b>	<b>\$ 0</b>	
<b><u>Chief Information Officer, Office of the</u></b>								
Chief Information Officer, Office of the								
IT Consolidation - TRF	\$ 0	\$ 7,728,189	\$ 0	\$ 7,728,189	\$ 2,132,949	\$ 0	\$ 0	HF650
Broadband - TRF	0	0	0	0	2,000,000	0	0	HF650
Broadband - SBRF	0	0	0	0	3,000,000	0	0	HF650
<b>Total Chief Information Officer, Office of the</b>	<b>\$ 0</b>	<b>\$ 7,728,189</b>	<b>\$ 0</b>	<b>\$ 7,728,189</b>	<b>\$ 7,132,949</b>	<b>\$ 0</b>	<b>\$ 0</b>	
<b><u>Corrections Capital</u></b>								
Corrections Capital								
Ft Madison Construction/FFE Costs - RIIF	\$ 3,000,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	HF650
Construction Project Management - RIIF	200,000	0	0	0	0	0	0	HF650
Mitchellville Construction/FFE Costs - RIIF	15,569,040	0	0	0	0	0	0	HF650
CBC District 5 Infrastructure - RIIF	0	0	0	0	0	500,000	0	HF650
<b>Total Corrections Capital</b>	<b>\$ 18,769,040</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 500,000</b>	<b>\$ 0</b>	
<b><u>Cultural Affairs, Dept. of</u></b>								
Cultural Affairs, Dept. of								
Grout Museum Oral History Exhibit - TRF	\$ 129,450	\$ 500,000	\$ 0	\$ 500,000	\$ 0	\$ 0	\$ 0	HF650
Great Places Infrastructure Grants - RIIF	1,000,000	1,000,000	0	1,000,000	0	1,000,000	0	HF650
25th Anniversary Museum Renovation - RIIF	1,000,000	0	0	0	0	0	0	HF650
IowaNext - SBRF	0	0	0	0	20,000,000	0	0	HF650
Strengthening Communities Grants - RIIF	0	0	0	0	0	500,000	0	HF650
Civil War Memorial - RIIF	0	0	0	0	0	150,000	0	HF650
Veterans Memorial Drakesville - RIIF	0	0	0	0	0	12,000	0	HF650
<b>Total Cultural Affairs, Dept. of</b>	<b>\$ 2,129,450</b>	<b>\$ 1,500,000</b>	<b>\$ 0</b>	<b>\$ 1,500,000</b>	<b>\$ 20,000,000</b>	<b>\$ 1,662,000</b>	<b>\$ 0</b>	



# Transportation, Infrastructure, and Capitals

## Other Funds

	Actual FY 2014 (1)	Estimated FY 2015 (2)	Supp-Final Act. FY 2015 (3)	Est Net FY 2015 (4)	Gov Rec FY 2016 (5)	Final Action FY 2016 (6)	Final Act Yr2 FY 2017 (7)	Bill Number (8)
<b>Cultural Affairs Capital</b>								
Cultural Affairs Capital								
Historical Building Renovation - RIIF	\$ 0	\$ 0	\$ 0	\$ 0	\$ 8,630,000	\$ 0	\$ 0	HF650
<b>Total Cultural Affairs Capital</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 8,630,000</b>	<b>\$ 0</b>	<b>\$ 0</b>	
<b>Economic Development Authority</b>								
Economic Development Authority								
World Food Prize Borlaug/Ruan Scholar - RIIF	\$ 100,000	\$ 200,000	\$ 0	\$ 200,000	\$ 200,000	\$ 300,000	\$ 0	HF650
Community Attraction & Tourism Grants - RIIF	7,000,000	5,000,000	0	5,000,000	0	5,000,000	0	HF650
Camp Sunnyside Cabins - RIIF	0	250,000	0	250,000	0	0	0	HF650
Regional Sports Authorities - RIIF	500,000	500,000	0	500,000	500,000	500,000	0	HF650
Fort Des Moines Museum Renovation - RIIF	0	100,000	0	100,000	0	150,000	0	HF650
Youth Homeless Shelters - RIIF	0	250,000	0	250,000	0	0	0	HF650
<b>Total Economic Development Authority</b>	<b>\$ 7,600,000</b>	<b>\$ 6,300,000</b>	<b>\$ 0</b>	<b>\$ 6,300,000</b>	<b>\$ 700,000</b>	<b>\$ 5,950,000</b>	<b>\$ 0</b>	
<b>Education, Dept. of</b>								
Education, Dept. of								
ICN Part III Leases & Maintenance - TRF	\$ 2,727,000	\$ 2,727,000	\$ 0	\$ 2,727,000	\$ 2,727,000	\$ 0	\$ 0	HF650
Statewide Ed Data Warehouse - TRF	600,000	600,000	0	600,000	600,000	0	0	HF650
State Library Computer Resources - TRF	250,000	0	0	0	0	0	0	HF650
Common Course Numbering Mgmt - TRF	0	150,000	0	150,000	0	0	0	HF650
Statewide Education Data Warehouse - RIIF	0	0	0	0	0	600,000	0	HF650
IPTV Equipment Replacement - RIIF	0	0	0	0	0	1,256,200	0	HF650
ICN Part III Maintenance and Leases - RIIF	0	0	0	0	0	2,727,000	0	HF650
<b>Total Education, Dept. of</b>	<b>\$ 3,577,000</b>	<b>\$ 3,477,000</b>	<b>\$ 0</b>	<b>\$ 3,477,000</b>	<b>\$ 3,327,000</b>	<b>\$ 4,583,200</b>	<b>\$ 0</b>	
<b>Iowa Public Television</b>								
Iowa Public Television								
IPTV Equipment Replacement - TRF	\$ 960,000	\$ 1,000,000	\$ 0	\$ 1,000,000	\$ 1,256,200	\$ 0	\$ 0	HF650
<b>Total Education, Dept. of</b>	<b>\$ 4,537,000</b>	<b>\$ 4,477,000</b>	<b>\$ 0</b>	<b>\$ 4,477,000</b>	<b>\$ 4,583,200</b>	<b>\$ 4,583,200</b>	<b>\$ 0</b>	
<b>Human Rights, Dept. of</b>								
Human Rights, Department of								
Criminal Justice Info System (CJIS) - TRF	\$ 1,454,734	\$ 1,300,000	\$ 0	\$ 1,300,000	\$ 2,166,886	\$ 0	\$ 0	HF650
Justice Data Warehouse - TRF	0	314,474	0	314,474	159,474	0	0	HF650
Criminal Justice Info Systems Integration - RIIF	0	0	0	0	0	1,300,000	0	HF650
Justice Data Warehouse - RIIF	0	0	0	0	0	159,474	0	HF650
<b>Total Human Rights, Dept. of</b>	<b>\$ 1,454,734</b>	<b>\$ 1,614,474</b>	<b>\$ 0</b>	<b>\$ 1,614,474</b>	<b>\$ 2,326,360</b>	<b>\$ 1,459,474</b>	<b>\$ 0</b>	

# Transportation, Infrastructure, and Capitals

## Other Funds

	Actual FY 2014 (1)	Estimated FY 2015 (2)	Supp-Final Act. FY 2015 (3)	Est Net FY 2015 (4)	Gov Rec FY 2016 (5)	Final Action FY 2016 (6)	Final Act Yr2 FY 2017 (7)	Bill Number (8)
<b><u>Human Services, Dept. of</u></b>								
Assistance								
Broadlawns-Expansion - RIIF	\$ 0	\$ 3,000,000	\$ 0	\$ 3,000,000	\$ 2,000,000	\$ 2,000,000	\$ 0	STND
Nursing Facility Construction/Impr - RIIF	150,000	500,000	0	500,000	0	728,818	0	HF650
Homestead Autism Facilities - RIIF	0	825,000	0	825,000	0	0	0	HF650
New Hope Center Remodel - RIIF	0	250,000	0	250,000	0	0	0	HF650
Brain Injury Rehab Facility Infra - RIIF	0	0	0	0	0	500,000	0	HF650
Emergency Youth Shelter - RIIF	0	0	0	0	0	500,000	0	HF650
<b>Total Human Services, Dept. of</b>	<b>\$ 150,000</b>	<b>\$ 4,575,000</b>	<b>\$ 0</b>	<b>\$ 4,575,000</b>	<b>\$ 2,000,000</b>	<b>\$ 3,728,818</b>	<b>\$ 0</b>	
<b><u>Human Services Capital</u></b>								
Human Services - Capital								
Medicaid Technology - TRF	\$ 3,415,163	\$ 3,345,684	\$ 0	\$ 3,345,684	\$ 0	\$ 0	\$ 0	HF650
Homestead Autism Clinics Technology - TRF	154,156	155,000	0	155,000	0	0	0	HF650
Vocational Services Facility - RIIF	0	0	0	0	0	500,000	0	HF650
<b>Total Human Services Capital</b>	<b>\$ 3,569,319</b>	<b>\$ 3,500,684</b>	<b>\$ 0</b>	<b>\$ 3,500,684</b>	<b>\$ 0</b>	<b>\$ 500,000</b>	<b>\$ 0</b>	
<b><u>Iowa Tele &amp; Tech Commission</u></b>								
Iowa Communications Network								
ICN Equipment Replacement - TRF	\$ 2,248,653	\$ 2,245,653	\$ 0	\$ 2,245,653	\$ 2,248,653	\$ 0	\$ 0	HF650
ICN Equipment Replacement - RIIF	0	0	0	0	0	2,248,653	0	HF650
<b>Total Iowa Tele &amp; Tech Commission</b>	<b>\$ 2,248,653</b>	<b>\$ 2,245,653</b>	<b>\$ 0</b>	<b>\$ 2,245,653</b>	<b>\$ 2,248,653</b>	<b>\$ 2,248,653</b>	<b>\$ 0</b>	
<b><u>Iowa Finance Authority</u></b>								
Iowa Finance Authority								
State Housing Trust Fund - RIIF	\$ 3,000,000	\$ 3,000,000	\$ 0	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	STND
<b>Total Iowa Finance Authority</b>	<b>\$ 3,000,000</b>	<b>\$ 3,000,000</b>	<b>\$ 0</b>	<b>\$ 3,000,000</b>	<b>\$ 3,000,000</b>	<b>\$ 3,000,000</b>	<b>\$ 3,000,000</b>	
<b><u>Management, Dept. of</u></b>								
Management, Dept. of								
Searchable Online Databases - TRF	\$ 45,000	\$ 0	\$ 0	\$ 0	\$ 45,000	\$ 0	\$ 0	HF650
Iowa Grants Mgmt Implementation - TRF	0	100,000	0	100,000	50,000	0	0	HF650
Searchable Online Budget and Tax Database - RIIF	0	0	0	0	0	45,000	0	HF650
Electronic Grants Management System - RIIF	0	0	0	0	0	50,000	0	HF650
<b>Total Management, Dept. of</b>	<b>\$ 45,000</b>	<b>\$ 100,000</b>	<b>\$ 0</b>	<b>\$ 100,000</b>	<b>\$ 95,000</b>	<b>\$ 95,000</b>	<b>\$ 0</b>	

# Transportation, Infrastructure, and Capitals

## Other Funds

	Actual FY 2014 (1)	Estimated FY 2015 (2)	Supp-Final Act. FY 2015 (3)	Est Net FY 2015 (4)	Gov Rec FY 2016 (5)	Final Action FY 2016 (6)	Final Act Yr2 FY 2017 (7)	Bill Number (8)
<b><u>Natural Resources, Dept. of</u></b>								
<b>Natural Resources</b>								
Water Trails Low Head Dam Prog - RIIF	\$ 1,000,000	\$ 2,000,000	\$ 0	\$ 2,000,000	\$ 2,000,000	\$ 1,750,000	\$ 0	HF650
Iowa Park Foundation - RIIF	0	2,000,000	0	2,000,000	0	0	0	HF650
Good Earth Park - RIIF	0	2,000,000	0	2,000,000	0	0	0	HF650
<b>Total Natural Resources, Dept. of</b>	<b>\$ 1,000,000</b>	<b>\$ 6,000,000</b>	<b>\$ 0</b>	<b>\$ 6,000,000</b>	<b>\$ 2,000,000</b>	<b>\$ 1,750,000</b>	<b>\$ 0</b>	
<b><u>Natural Resources Capital</u></b>								
<b>Natural Resources Capital</b>								
State Park Infrastructure - RIIF	\$ 5,000,000	\$ 5,000,000	\$ 0	\$ 5,000,000	\$ 0	\$ 5,000,000	\$ 0	HF650
Lake Restoration & Water Quality - RIIF	8,600,000	9,600,000	0	9,600,000	9,600,000	9,600,000	0	HF650
Lake Delhi Improvements - RIIF	2,500,000	0	0	0	0	0	0	HF650
<b>Total Natural Resources Capital</b>	<b>\$ 16,100,000</b>	<b>\$ 14,600,000</b>	<b>\$ 0</b>	<b>\$ 14,600,000</b>	<b>\$ 9,600,000</b>	<b>\$ 14,600,000</b>	<b>\$ 0</b>	
<b><u>Public Defense Capital</u></b>								
<b>Public Defense Capital</b>								
Facility/Armory Maintenance - RIIF	\$ 2,000,000	\$ 2,000,000	\$ 0	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 0	HF650
Gold Star Museum Upgrades - RIIF	0	250,000	0	250,000	0	0	0	HF650
Modernization of Readiness Ctrs - RIIF	2,000,000	2,000,000	0	2,000,000	2,000,000	2,000,000	0	HF650
Camp Dodge Infrastructure Upgrades - RIIF	500,000	0	0	0	500,000	500,000	0	HF650
<b>Total Public Defense Capital</b>	<b>\$ 4,500,000</b>	<b>\$ 4,250,000</b>	<b>\$ 0</b>	<b>\$ 4,250,000</b>	<b>\$ 4,500,000</b>	<b>\$ 4,500,000</b>	<b>\$ 0</b>	
<b><u>Public Health, Dept. of</u></b>								
<b>Public Health, Dept. of</b>								
Technology Consolidation - TRF	\$ 480,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	HF650
EMS Data System - TRF	0	150,000	0	150,000	0	0	0	HF650
IDPH Database Integ Review - TRF	0	0	0	0	500,000	0	0	HF650
M&CH Database Integration - TRF	0	0	0	0	500,000	0	0	HF650
M&CH Database Integration Review - RIIF	0	0	0	0	0	500,000	0	HF650
Polysomnography Software - RIIF	0	0	0	0	0	36,000	0	HF650
Congenital/Inherited Disorder Tech - RIIF	0	0	0	0	0	300,000	0	HF650
<b>Total Public Health, Dept. of</b>	<b>\$ 480,000</b>	<b>\$ 150,000</b>	<b>\$ 0</b>	<b>\$ 150,000</b>	<b>\$ 1,000,000</b>	<b>\$ 836,000</b>	<b>\$ 0</b>	
<b><u>Public Safety Capital</u></b>								
<b>Public Safety Capital</b>								
Radio Communication Upgrades - TRF	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,500,000	\$ 0	\$ 0	HF650
Fire Training Mobile Units - RIIF	0	0	0	0	0	100,000	0	HF650
<b>Total Public Safety Capital</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 2,500,000</b>	<b>\$ 100,000</b>	<b>\$ 0</b>	

# Transportation, Infrastructure, and Capitals

## Other Funds

	Actual FY 2014 (1)	Estimated FY 2015 (2)	Supp-Final Act. FY 2015 (3)	Est Net FY 2015 (4)	Gov Rec FY 2016 (5)	Final Action FY 2016 (6)	Final Act Yr2 FY 2017 (7)	Bill Number (8)
<b><u>Regents, Board of</u></b>								
Regents, Board of								
Regents Tuition Replacement - RIIF	\$ 27,867,775	\$ 29,735,423	\$ 0	\$ 29,735,423	\$ 30,237,549	\$ 30,237,549	\$ 0	HF650
<b>Total Regents, Board of</b>	<b>\$ 27,867,775</b>	<b>\$ 29,735,423</b>	<b>\$ 0</b>	<b>\$ 29,735,423</b>	<b>\$ 30,237,549</b>	<b>\$ 30,237,549</b>	<b>\$ 0</b>	
<b><u>Regents Capital</u></b>								
Regents Capital								
ISU - Ag/Biosystems Engineering - RIIF	\$ 21,750,000	\$ 18,600,000	\$ 0	\$ 18,600,000	\$ 0	\$ 0	\$ 0	HF650
ISU - Biosciences Building - RIIF	0	0	0	0	11,000,000	11,000,000	19,500,000	STND
UI - Dental Science Building - RIIF	9,750,000	8,000,000	0	8,000,000	0	0	0	HF650
UI - Pharmacy Building Renovation - RIIF	0	0	0	0	13,000,000	13,000,000	29,000,000	STND
UNI - Bartlett Hall - RIIF	10,267,000	1,947,000	0	1,947,000	0	0	0	HF650
UNI - Schindler Ed Center Renovation - RIIF	0	0	0	0	15,000,000	11,000,000	13,600,000	STND
UNI - Schindler Ed Center Increase - RIIF	0	0	0	0	0	4,000,000	2,300,000	HF650
ISU - Student Innovation Center - RIIF	0	0	0	0	0	0	1,000,000	HF650
ISU - Vet Lab Cancer Equipment - RIIF	0	0	0	0	0	330,000	0	HF650
IPR Radio Transmitter - RIIF	0	0	0	0	0	100,000	0	HF650
<b>Total Regents Capital</b>	<b>\$ 41,767,000</b>	<b>\$ 28,547,000</b>	<b>\$ 0</b>	<b>\$ 28,547,000</b>	<b>\$ 39,000,000</b>	<b>\$ 39,430,000</b>	<b>\$ 65,400,000</b>	
<b><u>Secretary of State</u></b>								
Secretary of State								
Voter Registration System Update - TRF	\$ 0	\$ 0	\$ 0	\$ 0	\$ 450,000	\$ 0	\$ 0	HF650
Voter Registration System Update - RIIF	0	0	0	0	0	450,000	0	HF650
Voter Reg Data Processing - RIIF	0	0	0	0	0	234,000	0	HF650
<b>Total Secretary of State</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 450,000</b>	<b>\$ 684,000</b>	<b>\$ 0</b>	
<b><u>State Fair Authority Capital</u></b>								
State Fair Authority Capital								
Youth Inn Renovation & Impr - RIIF	\$ 0	\$ 825,000	\$ 0	\$ 825,000	\$ 2,325,000	\$ 2,325,000	\$ 0	STND
<b>Total State Fair Authority Capital</b>	<b>\$ 0</b>	<b>\$ 825,000</b>	<b>\$ 0</b>	<b>\$ 825,000</b>	<b>\$ 2,325,000</b>	<b>\$ 2,325,000</b>	<b>\$ 0</b>	

# Transportation, Infrastructure, and Capitals

## Other Funds

	Actual FY 2014	Estimated FY 2015	Supp-Final Act. FY 2015	Est Net FY 2015	Gov Rec FY 2016	Final Action FY 2016	Final Act Yr2 FY 2017	Bill Number
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>Transportation, Dept. of</b>								
Transportation, Dept. of								
Recreational Trails Grants - RIIF	\$ 3,000,000	\$ 6,000,000	\$ 0	\$ 6,000,000	\$ 2,500,000	\$ 3,400,000	\$ 0	HF650
Public Transit Infra Grants - RIIF	1,500,000	1,500,000	0	1,500,000	1,500,000	1,500,000	0	HF650
Commercial Aviation Infra Grants - RIIF	1,500,000	1,500,000	0	1,500,000	1,500,000	1,500,000	0	HF650
General Aviation Infra Grants - RIIF	750,000	750,000	0	750,000	750,000	750,000	0	HF650
Railroad Revolving Loan & Grant - RIIF	0	4,000,000	0	4,000,000	2,000,000	2,000,000	0	HF650
RUTF-Drivers' Licenses	3,876,000	3,876,000	0	3,876,000	3,876,000	3,876,000	1,938,000	HF637
RUTF-Operations	6,384,960	6,384,960	0	6,384,960	6,559,821	6,559,821	3,279,911	HF637
RUTF - Planning & Programming	414,000	414,000	0	414,000	438,973	438,973	219,487	HF637
RUTF-Motor Vehicle	33,921,000	34,616,659	0	34,616,659	35,925,345	35,925,345	17,962,673	HF637
RUTF - Performance and Technology	460,040	460,040	0	460,040	509,040	509,040	254,520	HF637
RUTF-DAS Personnel & Utility Services	215,000	235,125	0	235,125	251,465	251,465	129,776	HF637
RUTF-Unemployment Compensation	7,000	7,000	0	7,000	7,000	7,000	3,500	HF637
RUTF - Workers' Compensation	114,000	114,000	0	114,000	143,468	143,468	71,734	HF637
RUTF - Indirect Cost Recoveries	78,000	78,000	0	78,000	78,000	78,000	39,000	HF637
RUTF - Auditor Reimbursement	67,319	67,319	0	67,319	73,010	73,010	36,505	HF637
RUTF-County Treasurers Support	1,406,000	1,406,000	0	1,406,000	1,406,000	1,406,000	703,000	HF637
RUTF-Road/Weather Conditions Info	100,000	100,000	0	100,000	0	0	0	HF637
RUTF-Mississippi River Park. Comm.	40,000	40,000	0	40,000	40,000	40,000	20,000	HF637
PRF-Operations	39,225,906	39,225,906	0	39,225,906	40,296,045	40,296,045	20,148,023	HF637
PRF-Planning & Programming	7,865,454	7,865,454	0	7,865,454	8,340,481	8,340,481	4,170,241	HF637
PRF - Highway	232,031,295	235,717,855	0	235,717,855	238,625,855	238,625,855	119,414,428	HF637
PRF-Motor Vehicle	1,413,540	1,460,575	0	1,460,575	1,496,889	1,496,889	748,445	HF637
PRF - Performance and Technology	2,825,960	2,825,960	0	2,825,960	3,126,960	3,126,960	1,563,480	HF637
PRF-DAS Personnel & Utility Services	1,321,000	1,444,627	0	1,444,627	1,544,713	1,544,713	797,193	HF637
PRF - DOT Unemployment	138,000	138,000	0	138,000	138,000	138,000	69,000	HF637
PRF-DOT Workers' Compensation	2,743,000	2,743,000	0	2,743,000	3,443,221	3,443,221	1,721,611	HF637
PRF - Garage Fuel & Waste Mgmt.	800,000	800,000	0	800,000	800,000	800,000	400,000	HF637
PRF - Indirect Cost Recoveries	572,000	572,000	0	572,000	572,000	572,000	286,000	HF637
PRF - Auditor Reimbursement	415,181	415,181	0	415,181	448,490	448,490	224,245	HF637
PRF-Transportation Maps	160,000	242,000	0	242,000	0	0	121,000	HF637
PRF-Inventory & Equip.	5,366,000	5,366,000	0	5,366,000	5,366,000	5,366,000	2,683,000	HF637
PRF - Field Facility Deferred Maint.	1,500,000	1,700,000	0	1,700,000	1,700,000	1,700,000	850,000	HF637
PRF-Purchase of Salt	7,800,000	0	0	0	0	0	0	HF637
Linking Iowa's Transportation - RIIF	0	0	0	0	5,500,000	0	0	HF650
RUTF - TraCS/MACH	0	0	0	0	300,000	300,000	150,000	HF637
<b>Total Transportation, Dept. of</b>	<b>\$ 358,010,655</b>	<b>\$ 362,065,661</b>	<b>\$ 0</b>	<b>\$ 362,065,661</b>	<b>\$ 369,256,776</b>	<b>\$ 364,656,776</b>	<b>\$ 178,004,772</b>	

# Transportation, Infrastructure, and Capitals

## Other Funds

	Actual FY 2014 (1)	Estimated FY 2015 (2)	Supp-Final Act. FY 2015 (3)	Est Net FY 2015 (4)	Gov Rec FY 2016 (5)	Final Action FY 2016 (6)	Final Act Yr2 FY 2017 (7)	Bill Number (8)
<b>Transportation Capitals</b>								
<b>Transportation Capital</b>								
RUTF - Scale/MVD Facilities Maint.	\$ 200,000	\$ 200,000	\$ 0	\$ 200,000	\$ 300,000	\$ 300,000	\$ 150,000	HF637
RUTF - Scale Replacement	280,000	0	0	0	0	0	0	HF637
PRF - Utility Improvements	400,000	400,000	0	400,000	400,000	400,000	200,000	HF637
PRF - Garage Roofing Projects	500,000	500,000	0	500,000	500,000	500,000	250,000	HF637
PRF - HVAC Improvements	500,000	700,000	0	700,000	700,000	700,000	350,000	HF637
PRF - Waste Water Treatment	1,000,000	1,000,000	0	1,000,000	0	0	0	HF637
PRF - Mason City Combined Facility	6,500,000	0	0	0	0	0	0	HF637
PRF - Des Moines North Garage	0	6,353,000	0	6,353,000	0	0	0	HF637
PRF - Traffic Operations Center	0	730,000	0	730,000	0	0	0	HF637
PRF - Rest Area Facility Maintenance	0	0	0	0	250,000	250,000	125,000	HF637
PRF - Ames Administration Building	0	0	0	0	2,000,000	2,000,000	0	HF637
PRF - ADA Improvements	0	0	0	0	150,000	150,000	75,000	HF637
PRF - Mount Pleasant/Fairfield Facility	0	0	0	0	0	0	2,451,000	HF637
PRF - Muscatine/Wapello Combined Facility	0	0	0	0	5,427,000	5,427,000	0	HF637
<b>Total Transportation Capitals</b>	<b>\$ 9,380,000</b>	<b>\$ 9,883,000</b>	<b>\$ 0</b>	<b>\$ 9,883,000</b>	<b>\$ 9,727,000</b>	<b>\$ 9,727,000</b>	<b>\$ 3,601,000</b>	
<b>Treasurer of State</b>								
<b>Treasurer of State</b>								
County Fair Improvements-RIIF	\$ 1,060,000	\$ 1,060,000	\$ 0	\$ 1,060,000	\$ 1,060,000	\$ 1,060,000	\$ 0	HF650
Iowa ABLE Savings Plan Trust - TRF	0	0	0	0	0	50,000	0	HF650
<b>Total Treasurer of State</b>	<b>\$ 1,060,000</b>	<b>\$ 1,060,000</b>	<b>\$ 0</b>	<b>\$ 1,060,000</b>	<b>\$ 1,060,000</b>	<b>\$ 1,110,000</b>	<b>\$ 0</b>	
<b>Veterans Affairs, Dept. of</b>								
<b>Veterans Affairs, Department of</b>								
DVA Fire/Energy/ADA Improvements - RIIF	\$ 250,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	HF650
<b>Total Veterans Affairs, Dept. of</b>	<b>\$ 250,000</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	

## Unassigned Standings

### Other Funds

	Actual FY 2014 (1)	Estimated FY 2015 (2)	Supp-Final Act. FY 2015 (3)	Est Net FY 2015 (4)	Gov Rec FY 2016 (5)	Final Action FY 2016 (6)	Final Act Yr2 FY 2017 (7)	Bill Number (8)
<b><u>Economic Development Authority</u></b>								
Economic Development Authority								
Endow Iowa Admin - County Endw Fund	\$ 70,000	\$ 70,000	\$ 0	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	STND
<b>Total Economic Development Authority</b>	<b>\$ 70,000</b>	<b>\$ 70,000</b>	<b>\$ 0</b>	<b>\$ 70,000</b>	<b>\$ 70,000</b>	<b>\$ 70,000</b>	<b>\$ 70,000</b>	
<b><u>Executive Council</u></b>								
Executive Council								
Performance of Duty - EEF	\$ 15,793,094	\$ 38,100,000	\$ 0	\$ 38,100,000	\$ 12,000,000	\$ 12,000,000	\$ 8,400,000	STND
<b>Total Executive Council</b>	<b>\$ 15,793,094</b>	<b>\$ 38,100,000</b>	<b>\$ 0</b>	<b>\$ 38,100,000</b>	<b>\$ 12,000,000</b>	<b>\$ 12,000,000</b>	<b>\$ 8,400,000</b>	
<b><u>Management, Dept. of</u></b>								
Management, Dept. of								
Environment First Fund - RIF	\$ 42,000,000	\$ 42,000,000	\$ 0	\$ 42,000,000	\$ 42,000,000	\$ 42,000,000	\$ 42,000,000	STND
Technology Reinvestment Fund - RIF	14,310,000	0	0	0	0	0	0	STND
Appeal Board Claims - EEF	0	0	0	0	0	3,000,000	3,000,000	SF510
<b>Total Management, Dept. of</b>	<b>\$ 56,310,000</b>	<b>\$ 42,000,000</b>	<b>\$ 0</b>	<b>\$ 42,000,000</b>	<b>\$ 42,000,000</b>	<b>\$ 45,000,000</b>	<b>\$ 45,000,000</b>	
<b><u>Regents, Board of</u></b>								
Regents, Board of								
ISU -Midwest Grape & Wine Industry -WGTF	\$ 250,000	\$ 250,000	\$ 0	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	STND
<b>Total Regents, Board of</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ 0</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	
<b><u>Transportation, Dept. of</u></b>								
Transportation, Dept. of								
RUTF-Personal Delivery of Services	\$ 225,000	\$ 225,000	\$ 0	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	STND
RUTF-County Treasurer Equipment Standing	650,000	650,000	0	650,000	650,000	650,000	650,000	STND
<b>Total Transportation, Dept. of</b>	<b>\$ 875,000</b>	<b>\$ 875,000</b>	<b>\$ 0</b>	<b>\$ 875,000</b>	<b>\$ 875,000</b>	<b>\$ 875,000</b>	<b>\$ 875,000</b>	
<b>Total Unassigned Standings</b>	<b>\$ 73,298,094</b>	<b>\$ 81,295,000</b>	<b>\$ 0</b>	<b>\$ 81,295,000</b>	<b>\$ 55,195,000</b>	<b>\$ 58,195,000</b>	<b>\$ 54,595,000</b>	